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The Commonwealth of Massachusetts

SEVENTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1912, AND APRIL 1, 1913

BY

THE DIRECTOR OF THE BUREAU OF STATISTICS



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STATISTICS OF MUNICIPAL FINANCES—1912.

INTRODUCTION.

In this Seventh Annual Report on the Statistics of Municipal Finances covering the financial years ending between November 30, 1912, and April 1, 1913, there is presented for the first time since this field was entered upon by the Bureau of Statistics in 1906 a complete compilation for all of the municipalities of the Commonwealth from its largest city (Boston, with a population of 686,092) to its smallest town (New Ashford, with a population of 92) of receipts and payments for all municipal purposes, including debt transactions, classified on a uniform basis and therefore comparable, together with statements of outstanding indebtedness similarly comparable.

The presentations of former reports have been confined to the 33 cities and the large towns, that is, those having a population of 5,000 or over, and have included only such of the small towns as have voluntarily made returns on the Bureau schedules. Although for the year covered by this report the officials of numerous municipalities failed, as usual, to file returns, nevertheless we felt justified, in the interest of a complete report, in making the effort necessary to procure and classify the desired data for all cities and towns, regardless of whether our schedules had been made out in the first instance by the local accounting officers as required by law or whether they had to be made out by this Bureau. To do this has, of course, added somewhat to the expense of the undertaking; but such a comprehensive survey of municipal financial conditions throughout the Commonwealth ought, it would seem, to be made at least at intervals.

THE COST OF MUNICIPAL GOVERNMENT IN MASSACHUSETTS.

It appears from the data given in detail in the body of this report that what may be termed the cost of municipal government in Massachusetts for the year under review, 1912,¹ as represented by *current charges against*

¹ While the information contained in these reports would obviously be enhanced in value if it could be given to the public sooner after the close of the fiscal year, it should be borne in mind that all of the returns as filed by the local accounting officers must be subject to careful editing after being received by the Bureau and that many of them are defective and frequently necessitate the sending of special agents to the municipality for further information before the schedules can be put into proper condition for tabulation; in numerous instances, also, it is necessary for the agents of the Bureau to make out the entire schedule from personal examination of the books of local accounting officers who have neglected to make their returns. Another factor making for delay, for which the Bureau is in no sense responsible, is the failure of local officials in certain municipalities to issue their own printed reports with reasonable promptness; and if these reports are not available for checking up with the returns made to the Bureau, even though the returns have been filed, the editing and tabulating process necessary in the interest of accuracy is subject to added difficulties. The ability of the Bureau of Statistics to reduce to as short a period as possible the time which must elapse between the close of the municipal fiscal years and the date of publication of the report covering the same has about reached the maximum of efficiency; that is to say, the responsibility for any undue delay in the issue of these annual reports must now rest upon the city and town officials and cannot fairly be attributed to inability on the part of this department to handle the information and put it into proper condition for publication as rapidly as it is furnished us to work with.

revenue, aggregated for the 33 cities and the 320 towns, \$90,563,922.65, distributed as follows: —

Maintenance and operating expenses,	\$67,091,553.53
General government,	\$4,304,938.75
Protection of persons and property,	12,369,679.00
Health and sanitation,	5,906,609.41
Highways,	9,315,135.52
Charities,	3,899,062.71
Soldiers' benefits,	1,266,603.36
Education,	20,025,273.11
Libraries,	1,389,921.89
Recreation,	2,083,604.50
Unclassified,	889,546.89
Public service enterprises,	5,083,573.97
Cemeteries,	544,738.72
Administration of trust funds,	12,865.70
Interest,	12,318,551.84
Debt from revenue and other sources,	7,135,325.89
Transfers to sinking funds from revenue,	3,992,664.58
Transfers to sinking funds from premiums,	25,826.81
	<hr/>
	\$90,563,922.65

The other side of this picture shows the *revenue for current charges*, aggregating \$93,990,710.25, classified according to its various sources as follows: —

Taxes,	\$70,178,845.01
Licenses and permits,	2,785,464.54
Fines and forfeits,	285,655.47
Grants and gifts (for expenses),	815,723.41
All other general revenue,	11,625.23
Special assessments (for expenses),	1,101,710.74
Privileges,	593,238.34
Departmental,	3,341,263.15
Public service enterprises,	12,644,521.24
Cemeteries,	297,760.32
Interest,	1,763,886.23
Premiums,	171,016.57
	<hr/>
	\$93,990,710.25

As above stated, this is the first complete presentation compiled for the financial transactions of all the municipalities of the Commonwealth; hence there are no similar figures for former years with which the aggregates for the State as shown above may be compared.¹ However, the Bureau, three years ago, made a complete, *special* survey of conditions in one branch of this subject, — municipal indebtedness, — for the year

¹ The charts facing pages x and xi are based upon the figures for the municipalities of the Commonwealth having a population of over 5,000.

1910; we are accordingly able to present a comparison of the aggregate outstanding indebtedness of all the cities and towns for the two years, 1910 and 1912, indicating an increase in the total net funded or fixed debt from \$168,572,253 to \$174,490,380, or \$5,918,127 (3.5 per cent), during this two-year period. Following are the general classes of obligations which make up the aggregates: —

CLASSIFICATION.	1910	1912
General debt,	\$171,487,359.03	\$175,312,361.05
Public service enterprise debt,	66,118,553.18	69,978,329.52
Trust funds used,	794,301.92	634,629.37
Cemetery debt,	192,050.69	188,230.72
Total gross funded or fixed debt,	\$238,592,264.82	\$246,113,550.66
Sinking funds deducted,	70,020,011.61	71,623,169.94
Net funded or fixed debt,	\$168,572,253.21	\$174,490,380.72
To which may be added: —		
Tax loans, outstanding orders, and other temporary debt, aggregating, .	9,137,566.37	8,816,357.55
TOTALS,	\$177,709,819.58	\$183,306,738.27

The usual tables are presented on pages xxx to xxxiii showing (1) comparisons over a five-year period (in this instance from 1908 to 1912, inclusive) for the cities and large towns of the Commonwealth of revenue for current charges and current charges against revenue with the resulting excess or deficiency of revenue;¹ (2) the distribution for 1912 of the charges against revenue into maintenance, interest, and debt requirements; and (3) a comparative statement for the cities for the period 1908–1912 of valuation, revenue for current charges, and current charges against revenue, with percentages of increase or decrease.

Attention has been called in former reports to the fact that an attempt to draw inferences from figures reflecting a single year's transactions might lead to false conclusions which would not be fair to the cities and towns, inasmuch as these figures represent cash transactions for the several years, but do not include revenues represented by accounts receivable or expenses represented by accounts payable; and it is also true that certain of the cash transactions include revenues and expenses of preceding years.

While, therefore, there are modifying circumstances which should be taken into account in undertaking to draw specific deductions from these tables, the data are the most accurate obtainable under present accounting methods; and these methods are unquestionably improving in quality each year in many of our cities and towns as the direct result of the activities of this Bureau and the installation by it of modern, uniform accounting procedure. We believe, therefore, that our compilations over a period of five years, — notwithstanding some re-arrangement from time

¹ For the years 1910, 1911, and 1912, premiums received on account of loans have been included with the revenue, since they are used to meet expenses chargeable to revenue.

to time in the interest of improvement, — are as a whole presented upon a sufficiently uniform basis to be substantially comparable, and that accordingly certain general conclusions may properly be drawn from them.

Probably the most striking fact by which the reader will be impressed in examining these tables is the increase in municipal expenditures. From an examination of the table on page xxx it appears that the aggregate of current charges against revenue in the 33 cities of the Commonwealth rose in the five-year period, 1908–1912, from \$57,555,687 to \$67,942,009, or 18 per cent; and from the table on page xxxii that in the towns of 5,000 or over the increase was from \$12,041,580 to \$14,537,155, or 21 per cent, an aggregate increase for all municipalities roughly classified as urban of \$12,881,897, or 19 per cent. With but two exceptions, every city of the Commonwealth contributed to this increase, which ranged from over \$4,000,000 in Boston, or 17 per cent, down to \$6,608 in Medford, or one per cent; the large towns, with three exceptions, also showed an increase.

Particular attention should be called to the figures shown for Lawrence, because of the extraordinary financial conditions which have prevailed in that city and which reached a climax in 1911. In that year pay-rolls and bills for the maintenance of the several departments remained unpaid owing to lack of funds; while these expenses were chargeable to the 1911 accounts, they could not be included in the cash transactions of that year, since they were not passed for payment during the year. An appeal to the General Court was the only way out of the situation. This resulted in the passage of Chapter 56 of the Acts of 1912, in accordance with which a loan of \$500,000 outside the debt limit was authorized with the express stipulation that the proceeds should be “expended only for the payment of obligations of said city contracted prior to January first of the year 1912”; and under this act \$500,000 was borrowed. Table I of this report reflects cash transactions; therefore it was necessary to include therein (see pp. 8, 9) for the city of Lawrence the receipts and payments of the year 1912 on account of the special act referred to, but as the payments from the proceeds of the loan were made solely to meet the deficit of cash of the preceding year and were not available for revenue charges of 1912, a proper comparison of revenues and expenses between 1911 and 1912 necessitates the modification of the Lawrence figures in the excess and deficiency table on page xxx; that is, the 1911 account has been increased in the latter table by the accounts from the special Lawrence Loan Act and the 1912 account correspondingly decreased.

The revenue for current charges as shown for Lawrence in the excess and deficiency table, \$1,729,465, differs from that reflected in the table of cash transactions, \$1,732,931 (a figure found by deducting revenue for outlays and interest on sinking funds from the total revenue), by \$3,466, which is the amount of the premium on the loan and the bank interest on loan funds; similarly, the current charges against revenue in the excess

and deficiency table, \$1,579,321, differs from the amount reflected in the table of cash transactions, \$1 903,147 (this being the sum of the payments for maintenance and interest, and debt and sinking fund requirements from revenue), by the amount of expenditures made in 1912 on account of 1911 expenses, namely, \$323,825.61. The receipt in 1912 of \$3,466 on account of premium and bank interest on the loan made to meet the revenue purposes of 1911 has been tabulated under "Unclassified" in the table on page 8, and the expenditure from the loan money in 1912 on account of 1911 expenses was similarly treated as an "unclassified" maintenance payment on page 9; under "Outlays" on page 9 there is also an abnormal amount, namely, \$155,116.65, treated as an "unclassified" payment. Of this amount, however, \$104,165 represented an expenditure for the purpose of refunding cemetery perpetual care funds which had been borrowed or used.

While growing expenditures for purposes chargeable to revenue may well be a subject of public concern, one must not be too hasty in assuming that they necessarily reflect improvidence or financial mismanagement, or that in those cases where a decrease or only a nominal increase is shown, a model administration can be assumed to exist. No doubt, if all the facts could be ascertained, a certain percentage of the totals, for even those municipalities which make the best showing in these tables, would be found to spell extravagance and waste; but on the other hand it can be asserted with a confidence born of knowledge that much of the increase in expenditures properly chargeable to revenue during the five-year period under consideration is to be attributed to three other causes which are distinctly to the credit of those responsible for their operation, namely, (a) improved methods of financing all current *maintenance* requirements by providing for the same in the tax levy instead of treating a part of them as for non-revenue purposes and borrowing therefor; (b) treating the cost of so-called permanent improvements which are annually recurrent, and in some cases those which are not, as an expense to be paid for from current taxation rather than incurring debt for the same; (c) liquidation from current taxation of indebtedness incurred in former times without proper provision having been made in accordance with law to meet the same.

In other words, the artificial, and in some instances virtually dishonest, methods which were formerly, in one form or another, all too prevalent in our cities and towns, — of resorting to devices for keeping down the tax rate, such as borrowing for current expenses, issuing demand notes with no definite intention of ever paying the same, using the principal of trust funds, and refunding debt instead of paying it at maturity, frequently without legal authority, although this was generally not at all difficult to secure by means of special legislation, — have undoubtedly been invoked to a decreasing degree in recent years; and largely, I think I am justified in saying, because of the focusing of public attention in our

municipalities generally throughout the State upon questions of financial management through the agitation of the subject in the reports of this Bureau and because of our personal conferences with local officials. Moreover, until the Bureau began the gathering and compilation of statistics of municipal finances on a uniform basis, there was no means of comparing expenditures from year to year either in the aggregate or by individual cities and towns, such as has now become possible; but with such statistics and comparisons available, our people need no longer remain in ignorance either as to the facts or as to the causes which underlie them.

MAINTENANCE COST.

The trend of expenditures in Massachusetts for the several functions of municipal government is graphically shown by means of Chart I facing this page. We note, for example, from this chart that the function of government which requires the greatest proportion of the total expenditure for its maintenance is that of educating the people through the medium of the public schools and libraries and, moreover, we see that the proportion of the total expended for this purpose is gradually increasing; it was $21\frac{1}{2}$ per cent in 1907 and by 1912 had risen to a little over $22\frac{1}{2}$ per cent. The increasing demand for better recreation facilities for the people in the matter of parks, playgrounds, gymnasias, etc., is another interesting fact brought out by this chart, the upward trend since 1908, while gradual, being clear and unmistakable. A similar upward trend, still more marked, is shown with respect to expenditures for health and sanitation, due to public opinion and legislation requiring municipalities to pay increasing heed to this function. There has been no deflection in the upward trend of this line since 1909.

The line representing expenditures on account of charities shows a general downward trend since 1908, but in 1912 it again started upward, and it is fair to assume that as soon as expenditures for widows' pensions on account of recent legislation begin to be reflected in our statistics this line will show a further and much more notable upward trend. On the other hand, the gradual but steady decline observable in expenditures on account of soldiers' benefits reflects conditions consistent with a fact of common knowledge, — the rapid passing of the veterans of the Civil War, for whom the cities and towns of the Commonwealth, as well as the State itself, have in the past made such generous provision.

The fact is not without interest that the chart indicates that expenditures for the purposes of general government, or what might be broadly termed the "overhead" charges of a municipality as distinguished from those which can be properly apportioned to the various specific functions, having remained practically stationary since 1909, may be fairly regarded as having reached a normal level, constituting $4\frac{1}{2}$ per cent of the total expenditures for municipal purposes. It is of interest to observe that

CHART I.

MUNICIPAL EXPENDITURES

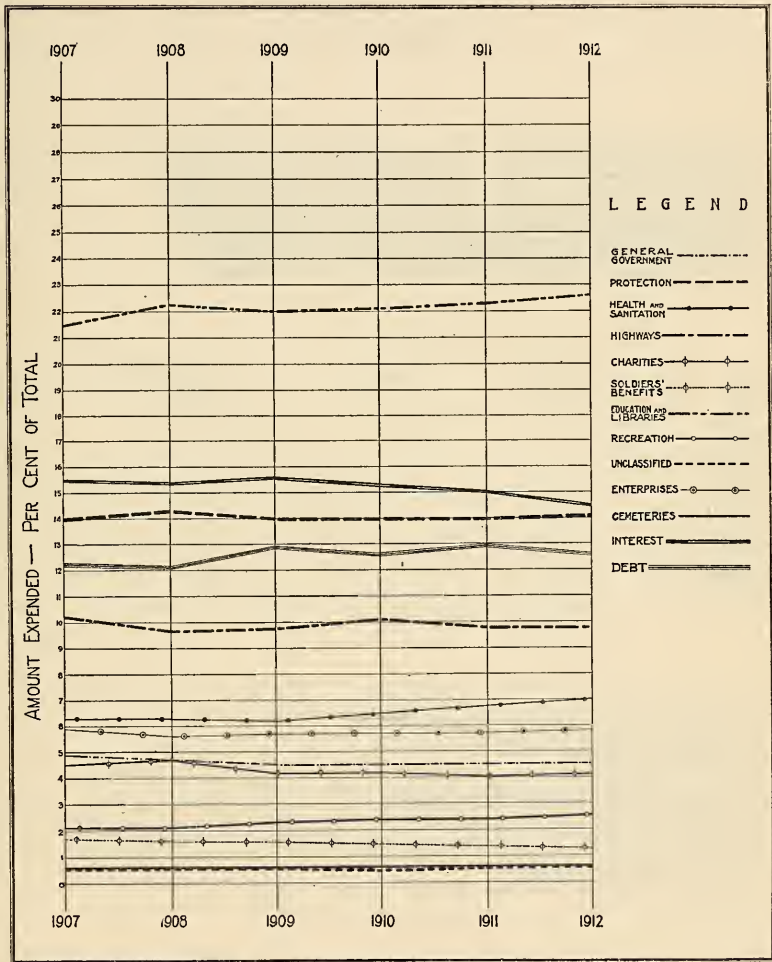
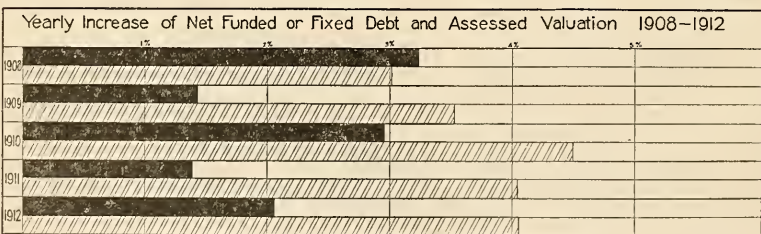
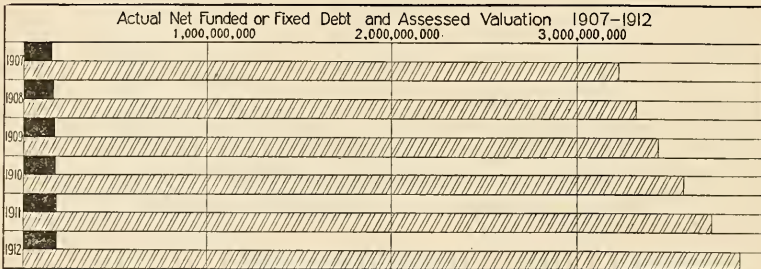
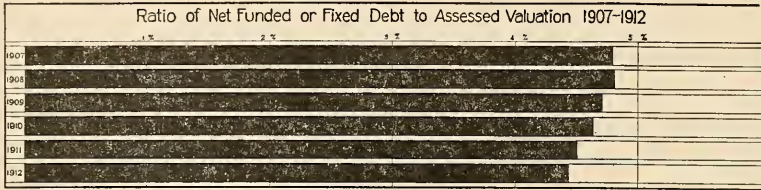


CHART II.

DEBT STUDIES

DEBT  ASSESSED VALUATION 

DEBT STUDIES BASED ON THE RETURNS OF THE CITIES AND TOWNS OF OVER 5000 INHABITANTS



while there have been fluctuations in the several percentages from year to year of the period under consideration, the relative position held by the various functions of government, measured by the proportionate amounts required for their maintenance, has not changed, — so that on the chart none of the lines which represent the functions cross. We are, therefore, able to arrange a table comparing expenditures by functions in order from the highest to the lowest for both 1907 and 1912 without changing the order of arrangement; such a table is given below showing for each of these years the amount of the current charges against revenue on account of the specified function, and the percentage which this amount is of the total charges against revenue.

Expenditure Chargeable to Revenue: Amounts and Percentages.

CLASSIFICATION.	AMOUNT OF EXPENDITURE CHARGEABLE TO REVENUE		PER CENT OF TOTAL ¹	
	1907	1912	1907	1912
Education and libraries,	\$14,581,334	\$18,701,168	21.5	22.7
Interest,	10,516,122	11,967,818	15.5	14.5
Protection of persons and property,	9,498,386	11,626,051	14.0	14.1
Debt,	8,254,962	10,449,680	12.2	12.6
Highways,	6,900,506	8,013,094	10.2	9.7
Health and sanitation,	4,261,593	5,769,169	6.3	7.0
Public service enterprises,	3,953,377	4,794,248	5.8	5.8
General government,	3,336,164	3,747,289	4.9	4.5
Charities,	3,065,136	3,366,239	4.5	4.1
Recreation,	1,475,510	2,039,491	2.2	2.5
Soldiers' benefits,	1,124,559	1,053,322	1.7	1.3
Cemeteries,	436,971	478,619	0.6	0.6
Unclassified,	401,078	472,976	0.6	0.6
Totals,	\$67,805,698	\$82,479,164	100.0	100.0

¹ This is equivalent, of course, to saying for 1912, for example, that of each \$100 of the total expenditures chargeable to revenue by the municipalities of the Commonwealth having a population of over 5,000, \$22.70 was required for educational purposes; \$14.50 for interest on debt; \$14.10 for protection of persons and property, etc.

THE DEBT BURDEN.

Next to expenditures for educational purposes the item which makes the heaviest demand upon the taxpayer in the municipalities of Massachusetts over 5,000 population is the annual assessment for interest charges, which in 1907 was 15½ per cent of the total and in 1912 was 14½ per cent. There has been such a steady decrease in expenditures for this purpose since 1909 that it is probably safe to predict that, when the figures are available for 1913 and 1914, the interest line will have descended to third place.

The expenditures on account of payments for the amortization of debt,

while they have in the past fluctuated somewhat, being influenced by the variations in amount of debt cancelled each year, ought also to show during the next few years a marked decline, due to the curtailing of issues of municipal indebtedness, resulting from the investigations of this Bureau and the new municipal indebtedness act of 1913 which prohibits the issue of loans for many purposes formerly permissible. A decrease in debt and interest charges is, indeed, naturally to be expected from a more widespread enforcement of the principle of paying for current expenses out of the tax levy, which, in turn, is not unlikely to cause an increase in the tax rate resulting from the inability of our municipalities under the new law to continue former practices of postponing the meeting of bills for current expenses by borrowing money to meet the same.

This tendency to shift the burden of public expenditure from funded or fixed debt to immediate, direct taxation is reflected by Chart II facing page xi, which portrays, in a manner both significant and encouraging, the changing relation between funded or fixed debt and assessed valuation. Thus the net funded or fixed debt of the cities and towns of the Commonwealth having a population of over 5,000 was, in 1907, 4.8 per cent of the total assessed valuation; in 1908 this percentage remained the same, but since then the decline is marked and striking in its regularity, the net debt being, in 1912, 4.4 per cent of the assessed valuation. The aggregate indebtedness is, to be sure, increasing, the change in the ratio being due rather to absolute increases in valuations, as shown by the following table:—

Ratio of Net Funded or Fixed Debt to Assessed Valuation: 1907-1912.

YEARS.	Assessed Valuation	Net Funded or Fixed Debt	Ratio
1907,	\$3,152,612,484	\$150,936,948	4.8
1908,	3,247,625,961	155,827,331	4.8
1909,	3,361,976,737	158,060,076	4.7
1910,	3,513,380,884	162,727,581	4.6
1911,	3,655,367,573	164,998,256	4.5
1912,	3,803,236,742	168,419,518	4.4

The facts above given are reflected more graphically in the second section of this chart, which affords a comparison of the *actual* net funded or fixed debt and the assessed valuation in each of the six years considered. Thus, while the actual net funded or fixed debt in 1907 was approximately \$151,000,000 and in 1912 had increased to over \$168,000,000, or over 11 per cent, the assessed valuation had increased from a little over \$3,152,000,000 in 1907 to over \$3,803,000,000 in 1912, or over 20 per cent.

The following table is interesting as showing in comparative form for the years 1908-1912 the yearly increase of net funded debt and assessed valuation: —

Yearly Increase of Net Funded Debt and Assessed Valuation: 1908-1912.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT	
	Amounts	Percentages	Amounts	Percentages
1908 over 1907,	\$95,013,477	3.0	\$4,890,383	3.2
1909 over 1908,	114,350,776	3.5	2,232,745	1.4
1910 over 1909,	151,404,147	4.5	4,667,506	3.0
1911 over 1910,	141,986,689	4.0	2,270,674	1.4
1912 over 1911,	147,869,169	4.0	3,421,262	2.1

These figures, expressed in graphic form, are reflected in the third section of Chart II. The fluctuation is, it will be observed, somewhat irregular, but it cannot be without significance that not only has this relation become reversed, but considering the period as a whole, the rate of the yearly increase of indebtedness has *diminished* from 3.2 per cent to 2.1 per cent, while the rate of increase in assessed valuations has *increased* from 3 per cent to 4 per cent. To put the matter in another way, municipal indebtedness was increasing in Massachusetts in 1908 at a perceptibly greater rate, namely, 3.2 per cent, than assessed valuations, which were increasing at the rate of 3 per cent, while in 1912 the rate at which the debt was increasing had been reduced to 2.1 per cent and the rate of increase in assessed valuations had risen to 4 per cent and was increasing at practically twice the rate of debt. Certainly when debt is increasing faster than valuations, as was the case in 1908, a serious condition of affairs is disclosed, such as cannot be allowed to continue indefinitely without bankruptcy being ultimately reached; for either valuations must be increased to meet increasing debt charges, — to say nothing of increasing current expenses paid immediately from the tax levy, — or else the tax rate must be steadily marked up each year out of all proportion to normal requirements for current expenses.

It is, therefore, a subject for satisfaction that this relation should be found to exist only in 1908 of the years under review, thus indicating that the borrowings in that year were abnormal. In 1910 the rate of increase in the debt, which had fallen to 1.4 per cent in 1909, again increased, reaching 3 per cent, due doubtless to some arbitrary circumstance such as the issue of debt in that year by certain municipalities for public improvements to such an unusual extent as to affect perceptibly the aggregate for the municipalities of the State as a whole; but it will be noted that notwithstanding this considerable augmentation in the yearly increase

of debt, it did not even approach the rate at which the assessed valuations increased over the preceding year, running as they did to approximately 4.5 per cent. Just what were the precise causes of the increase in the rate of increasing debt in 1910 other than the general suggestion just made and what were the causes of the fluctuations noted for 1911 and 1912, would require a more intensive examination of the facts than we are able at this time to give.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The number of town notes annually certified by the Director of the Bureau of Statistics under the provisions of Chapter 616, Acts of 1910, and the amount of loans represented by such notes continue to show an increase, as will be seen from the following table and from Chart III facing this page:—

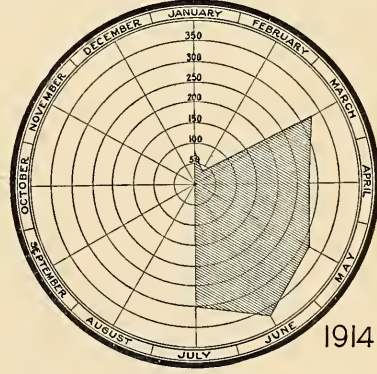
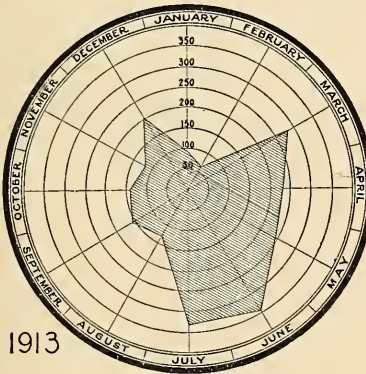
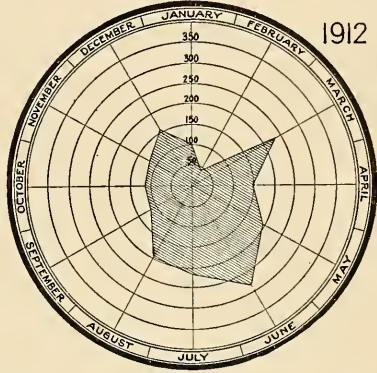
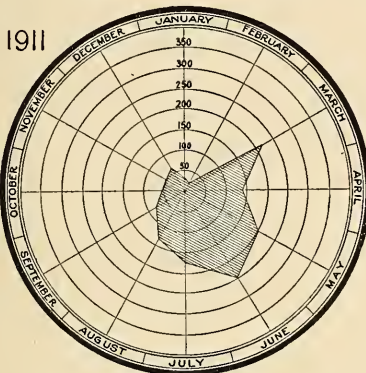
YEARS.	TAX LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911,	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912,	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913,	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914, ¹	1,286	11,899,263.00	1,077	1,515,569.49	2,363	13,414,832.49

¹ Eleven months only, to November 28, inclusive.

The chart reflects the growth of this function in a particularly graphic manner. The shaded area, representing the number of notes certified, shows a perceptible gain each year; and for 1914, which, as the chart was prepared, covers only one-half of the year, substantially the same number of notes was certified as during the whole of the first year of the operation of the law. This steady increase, which has continued without cessation from the date the statute took effect January 1, 1911 to the present time, both in the number of notes certified and the amount of loans represented, cannot be regarded otherwise than as a most significant vindication of legislation governing the issue of town notes, since it apparently represents a tendency on the part of the towns of the Commonwealth to prefer notes to bonds as a form of security for fixed debt, for the reason that the former only are subject to the supervision and certification of state authority, and the issues therefore become a matter of public record. Moreover, certain administrative difficulties which had to be contended with for some time when the law first took effect, due chiefly to the novelty of this function and the necessity of gradually building up a plan of procedure for which no precedent existed to serve as a guide, have for the most part been overcome; for example, one of the features added to the operation of the system during the current year is

CERTIFICATION OF TOWN NOTES

BY MONTHS 1911~1914



the provision made for issuing coupon notes, thus removing one of the advantages which the privilege of issuing bonds in preference to notes formerly possessed.¹

The reduction of the certification fee on January 1, 1914 from \$3 to \$2 for each note, while it may not have operated directly to increase the number of notes offered for certification, has undoubtedly had the effect of assuring our towns that the only motive which has animated the Bureau of Statistics in administering this function has been to serve the public; indeed, it has seemed to me that in exercising the discretion allowed under the law of establishing "a reasonable fee" for this service, decision should be based upon the approximate cost of the same, and that receipts from fees ought not to be used as a means of increasing the revenues of the Commonwealth.

Under the statutes governing the certification of town and district notes, the Director of the Bureau of Statistics is obliged to certify such notes if it shall appear that the provisions of the laws relating to indebtedness in the making of the notes have been properly complied with. The duty of construing these statutes is thus imposed upon the Director of the Bureau. While he may always have recourse to the advice of the Attorney-General, it is as unnecessary as it is clearly impracticable to request a formal legal opinion with respect to the great majority of cases where it appears, after proper inquiry and careful consideration, that the town or the town officers have complied with the clear intent of the law; and in such cases I have thought that the public interest justified my assumption of the responsibility of certifying and, indeed, that the certification statute so implied.

¹ Between January 1 and December 1, 1914, 14 towns issued coupon notes, aggregating \$364,850, the loans running from 2 to 20 years, for the purposes indicated: —

TOWNS.	Amount of Loan	Purpose of Loan
Bedford,	\$9,850	Restoration of cemetery trust funds.
Belmont,	2,000	Storm water drains.
Belmont,	4,500	Electric light extension.
Belmont,	3,000	Schoolhouse.
Belmont,	5,000	Sewer construction.
Bourne,	6,500	Town Hall.
Bourne,	13,000	Schoolhouse.
Danvers,	5,500	Electric light.
Dedham,	17,500	High school land.
Dedham,	18,000	Bridge construction.
Dedham,	5,000	Street construction.
Dedham,	2,000	Street construction.
Hatfield,	40,000	Schoolhouse.
Marion,	25,000	Schoolhouse.
Middleton,	5,800	Refunding demand notes.
Needham,	40,000	Water construction.
Somerset,	10,000	Schoolhouse.
Stoneham,	14,000	Restoration of trust funds.
Swampscott,	50,000	Humphrey street.
Swampscott,	15,000	Highway, surface drainage, and school.
Swampscott,	1,600	Sewer — King street.
Swampscott,	20,100	Sewerage, Act of 1913.
Swampscott,	1,000	Sewerage, Act of 1913.
Swampscott,	2,000	Water mains, Act of 1912.
Swampscott,	20,000	Approaches to Humphrey street.
Westport,	16,500	Macadamizing roads.
Winchendon,	12,000	Restoration of cemetery trust funds.

It may happen, however, — and indeed such instances have occurred, — that notes may be offered for certification where not only the intent of the statutes under which it is proposed to issue the loan, but the actual procedure incident thereto as directly expressed in the law, has been, in my opinion, adhered to in good faith by the town and the town officers, yet the latter may find difficulty in actually negotiating the loan with banks or brokers acting on the advice of their own counsel; moreover, the opinions of even the best of attorneys are likely to differ. It seems to me an unnecessary hardship to subject our towns to the embarrassment and confusion incident to these conditions, and since the Bureau of Statistics now has in its files detailed information in regard to the debt of the towns of the Commonwealth and possesses exceptional facilities for obtaining such additional information as may be required in specific cases, it would appear only proper under the circumstances that the certification of the Director of the Bureau, an officer of the Commonwealth, should be accepted as sufficient *prima facie* evidence of the liability of the town for debts incurred with his approval.

I desire, also, in this connection to call attention to the fact that the municipal indebtedness act (Chapter 719 of the Acts of 1913) in specifying the purposes for which municipalities may incur debt and in prohibiting the borrowing of money for any other purposes than those specified, forces the Director of the Bureau before certifying notes in those cases where the vote of a town does not follow the exact text of the law, — which, in fact, it seldom does, — to determine whether the purpose of the loan as expressed in the vote is in conformity with the purpose as set forth in the language of the statute. The proper reconciliation of the vote with the law is in most instances purely a matter of personal judgment and discretion which must be based upon matters of fact rather than upon legal interpretations, and it would seem that the decision of the Director of the Bureau of Statistics in these cases would constitute a precedent which would be welcomed by local authorities or attorneys who may be called upon to pass on that class of securities which, though issued under similar conditions, are not subject to state certification. The incorporation of a provision in the law, whereby many questions involving only differences of personal opinion and dispute might be arbitrarily eliminated, would possess the great merit of tending to insure the issue both of the bonds of towns and the notes and bonds of cities on a basis of uniform interpretation of the municipal indebtedness act.

Chapter 727 of the Acts of 1913, subjecting notes of fire, water, watch, light, and improvement districts to certification under regulations similar to those applying to town notes, took effect January 1, 1914. A total of 39 notes, aggregating \$128,430, have been certified under this act.

While no serious complications have thus far been encountered in the operation of this statute, its administration has disclosed the need of certain supplementary legislation in the interest of systematizing the

debt transactions of these districts. The establishment of a uniform fiscal year, for example, is clearly as desirable as it is for towns. The fact has also been disclosed that no general statute exists authorizing districts to borrow money for any purpose other than in anticipation of revenue except as they may do so under the authority of some special act. Districts are generally established for the purpose of providing for some special service, and if established by a special act borrowing authority for permanent improvements is generally provided for in such act; but if a district wishes subsequently to incur debt for some legitimate purpose but one broader in scope than is permissible under the existing law, the General Court must be appealed to for additional special legislation, — the only alternative being to make provision for the desired improvement in the tax levy of a single year, which, in most cases, would create an unreasonable burden. Some general legislation, following as closely as possible the provisions of the general municipal indebtedness act, is, therefore, desirable, in order to meet the legitimate needs of these districts for authority to incur debt for such specific purposes as it may be deemed desirable to provide for, as well as to insure some degree of uniformity in practice as between the numerous districts scattered over the Commonwealth.

THE MUNICIPAL INDEBTEDNESS ACT.

The municipal indebtedness act, Chapter 719 of the Acts of 1913, became fully effective January 1, 1914, and I think I may say, — having due regard for certain temporary difficulties which it was to be expected would be experienced by some of our towns while adjusting themselves to the new conditions, — has already more than justified its passage and been productive only of salutary results. Another important act of the Legislature of 1913 (Chapter 634) required every city and town having outstanding notes payable on demand or which had expended for general expenses trust funds without having restored the same, to provide for the payment of such notes and the restoration of such funds in the tax levy of 1914 where such provision seemed reasonably practicable, but permitted as an alternative the refunding of such obligations by loans for a period not to exceed 15 years. Numerous municipalities having debts of this character have complied with the law, but there are some which have not done so and should these not take the proper steps to comply with the law before the end of the year, the Legislature of 1915 should consider what course ought to be adopted with respect to the delinquents.

THE STANDARDIZING OF ACCOUNTING SYSTEMS.

The Bureau of Statistics continues to make progress in standardizing the accounting systems of the municipalities of the Commonwealth, under the provisions of Chapter 598 of the Acts of 1910. This act provides for an auditing of their accounts and the installation of an accounting system

by the Bureau, upon petition, 14 cities and 47 towns having taken advantage of this act up to the present time, as follows: —

Amesbury	LAWRENCE	Raynham
Amherst	LOWELL	Russell
Ashland	Ludlow	Sandisfield
Avon	LYNN	Sandwich
Bedford	Manchester	Saugus
BROCKTON	Mashpee	Sharon
Carlisle	Medfield	Southborough
Dedham	MEDFORD	Southbridge
Deerfield	MELROSE	Southwick
Dracut	Needham	SPRINGFIELD
Gardner	NEWTON	Stockbridge
GLOUCESTER	Northfield	Swampscott
Goshen	Oak Bluffs	TAUNTON
Gosnold	Orange	Tisbury
Halifax	Palmer	Uxbridge
Hamilton	Peru	Wakefield
Hardwick	Petersham	Walpole
HAVERHILL	PITTSFIELD	Weston
Holliston	Plymouth	Winchendon
Hopkinton	QUINCY	WOBURN
Ipswich		

I wish to record anew my appreciation of the competent and efficient manner in which Mr. Theodore N. Waddell, Chief of the Municipal Division, who has had immediate charge of the statistical work and of the examination of town and district notes prior to certification, and Mr. Edward H. Fenton, Chief Accountant, in charge of the auditing of municipal accounts and the installation of accounting systems, have performed their respective duties; and also to recognize the ability and faithfulness with which Miss Hannah M. Varney has performed the many exacting duties entrusted to her in connection with the clerical work of the Division and the preparation of the tables of this report.

CHARLES F. GETTEMY,

Director, Bureau of Statistics.

STATE HOUSE, BOSTON, November 30, 1914.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 33 cities; (II) the 70 towns having a population of 5,000 or over; and (III) the towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 33 cities of the Commonwealth (pp. 4-23). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged and graded, for purposes of comparison, according to the population of the United States Census of 1910, the receipts being shown on the left-hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 26, 27) shows receipts from *General* and Table III (pp. 28, 29) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 30-36) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 37) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 38) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 33 cities.

It is of interest to note that of the total revenue receipts of the 33 cities of the Commonwealth for the year covered by the report, 76.0 per cent is from general revenue sources and 24.0 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 76.2 per cent from general and 23.8 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 41-62), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 62) we note that the total interest burden of the 33 cities for the year covered by the report was \$10,590,865.47, of which \$5,884,233.92, or 55.6 per cent, was interest on the general debt: \$450,605.72,

or 4.3 per cent, was interest on tax and other temporary loans; \$25,347.17, or 0.2 per cent, was interest on *trust funds used*; the remaining 39.9 per cent of the gross interest payments being for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,644,169.70, or 28.3 per cent of the total interest burden of the city. (See also payments to the state sinking and loan funds on page 68.) Over 59 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 65) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 66), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 67), the debt transactions for 1912, classified according to the character of the obligation; Table XIV (p. 68) shows separately the payments to the state sinking and loan funds; and Table XV (p. 69) shows the method adopted by the cities of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Tax loans, it is true, are not included in reckoning the limit of indebtedness under the law, but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. That is to say, in numerous cities of the Commonwealth, there is always an outstanding debt consisting of temporary interest-bearing loans which may be no sooner paid off than new loans of a similar kind are negotiated, and in addition to these temporary loans there is also in some cities at the end of each year a certain amount of unpaid warrants or orders which must be treated as a liability, even though there is an offset in a sufficient amount of cash on hand. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 65) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include tax loans or outstanding warrants or orders, because these debts are considered temporary

and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, tax loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 67) is of interest as showing the amount of debt incurred during the fiscal year 1912 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments for sewer, park, and water purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded. This presentation continued through future reports will enable comparisons to be made for a series of years, and will disclose the tendency of different municipalities to increase or decrease the amount of debt incurred year by year.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable. We also include with general loans *all sums borrowed from trust funds* where notes or other evidence of indebtedness have been given.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 68). The aggregate amount thus paid for the 33 cities in 1912 was \$1,140,523.57, of which *Boston* paid \$740,112.88, or 64.9 per cent.

Table XV (p. 69) is of interest as showing the relative use by the 33 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 73) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1912.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows : — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 78-117), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four according to graded population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The

tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 120-126, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 128, 129) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population which are shown in Part II.

DEFINITION OF TERMS.

Revenue Receipts. Revenues of a municipality are the amounts received or receivable, in cash or other form, for meeting its expenses and outlays from the exercise of its corporate power of taxation and police control and its corporate authority for conducting business undertakings. Revenue receipts may be said to fall within two principal classes: 1. General; 2. Commercial.

General revenues are moneys accruing to the municipal treasury under the general taxation and police powers, and from donations or grants from various sources, in return for which the municipality renders only a general service *without special regard to the possible benefit to be derived by the taxpayer in his capacity as an individual*. It is for this general service that a person pays taxes in various forms, including fees for permission to engage, as an individual, in certain gainful occupations, which, because of their character, the law has said must be under regulation in the interest of the community as a whole. His returns for these contributions to the public treasury are the maintenance of order, the protection of property against fire, the conservation of the public health, the education of all the children in the community (a matter which is presumed to concern him, whether he has children of his own or not), and the various other things which he expects the municipality to expend money for, though from many of them he may receive only an indirect benefit. The Bureau of Statistics classifies General Revenue as follows:—I. *Taxes*; II. *Licenses and Permits*; III. *Fines and Forfeits*; IV. *Grants and Gifts*; V. *All Other General Revenue*.

Commercial revenues, as distinguished from general revenues, are moneys accruing to the municipal treasury from property owners or citizens *in return for a particular service rendered*, including improvements calculated to permanently enhance the value of property, or thing of value furnished, to the individual by the municipality, *i.e.*, the term “commercial revenue” conveys the idea of a definite *quid pro quo* on the part of the city or town; and the citizen who pays special assessments, whether voluntarily or under compulsion, may be supposed to have something more tangible to show for his contribution to the treasury than simply the privilege of living in an organized state of society, with the protection to life and property and the general social advantages which such a privilege implies. In other words, when a citizen makes to the public treasury a contribution of the kind which we class as “commercial revenue,” it is a payment *in addition* to what he must pay as his share of the revenue which it is incumbent upon the municipality to raise for *general* purposes, and he does so for the purpose of

obtaining in return a certain special benefit to himself as an individual. The Bureau of Statistics classifies Commercial Revenue as follows:— I. *Special Assessments*; II. *Privileges*; III. *Departmental*; IV. *Public Service Enterprises*; V. *Cemeteries*; VI. *Interest*.

Non-revenue Receipts. Non-revenue receipts consist of receipts on account of:— Certain Offsets to Outlays; Municipal Indebtedness; and Agency, Trust, and Investment.

OFFSETS TO OUTLAYS. The term *Offsets to Outlays* has been adopted as a more desirable expression than “capital receipts,” formerly in ordinary use to denote receipts accruing from the sale of real property, reimbursements on construction work, and, in general, all receipts which are, or, in a proper system of municipal finance, should be, devoted to lessening the burden upon the taxpayer for the cost of permanent improvements and diminishing indebtedness.

MUNICIPAL INDEBTEDNESS. The general statutory authority for the incurring of debts by the cities and towns of Massachusetts is found in Chapter 27 of the Revised Laws, amended by Chapter 719, Acts of 1913 and Chapters 143 and 317, Acts of 1914. There are numerous special acts authorizing indebtedness for certain purposes. The classification of Municipal Indebtedness is as follows:— I. *Loans in Anticipation of Taxes*; II. *Other Temporary Loans*; III. *Loans for General Purposes*; IV. *Trust Funds Used*; V. *Loans for Public Service Enterprises*; VI. *Loans for Cemeteries*; VII. *Bonds Refunded, Current Year*; VIII. *Unpaid Warrants or Orders of Current Year*.

AGENCY, TRUST, AND INVESTMENT. The elimination, as far as practicable, from the category of revenue receipts of all receipts which, being purely temporary accounts, are not in the nature of *municipal* revenue is most desirable. There are three classes of these transactions: 1. *Agency*; 2. *Trust*; 3. *Investment*.

1. *Agency.* This term is used to describe and to include all transactions in which the municipality acts as the agent of some other civil division (*e.g.*, the Commonwealth or the county) in the collection of revenue which does not in any sense belong to the municipality, but must, under the law, be turned over to another civil division for the uses of the latter. State, county, and non-resident bank taxes, and certain license fees fall into this class. When, also, a municipality performs a material service for another civil division, as, for example, when it makes expenditures upon grade crossings for which it is reimbursed by the Commonwealth, it is acting as an agent, and receipts and payments on account thereof are agency transactions.

2. *Trust.* Non-revenue receipts falling under the category of trust funds consist of the principal of trust funds paid into the municipal treasury, with either the ultimate investment or expenditure thereof at some future date (pursuant to the conditions laid down by the

donor) in view; and also funds which for various reasons are being retained in the municipal treasury, but which, since they are not the property of the municipality, the latter is in honor bound to keep inviolate, subject to the call of the owners. Perpetual care funds, income received for investment, and private trust funds and accounts are included under this head. *Private* trust funds differ from *public* trust funds in that the latter are given the municipality to be held in trust, invested, and the income used for some municipal purpose, while "private trust funds and accounts" is the term used to describe sums held temporarily for individuals, such as deposits made to guarantee the fulfilment of contracts, taxes and assessments paid under protest, pay roll "tailings," etc.

3. *Investment.* Receipts or payments on account of securities in which sinking funds are invested are probably the most common form of what we classify as investment transactions. But municipalities occasionally make investments in material enterprises, such as the stock of railroads, or they may establish under the provisions of Chapter 191, Acts of 1905, municipal insurance funds, the transactions of which would be treated under this heading.

Maintenance. Included in this term are only those costs which are ordinarily termed "running expenses," or annually recurring expenses. The classification is as follows:— I. *Departmental*; II. *Public Service Enterprises*; III. *Cemeteries*; IV. *Administration of Invested Funds*.

Interest. Payments for Interest are classified as follows:—

1. *On Loans in Anticipation of Taxes.*
2. *On Other Temporary Loans.*
3. *On Loans for General Purposes.*
4. *On Trust Funds Used.*
5. *On Loans for Public Service Enterprises.*
6. *On Loans for Cemeteries.*
7. *Metropolitan Interest Requirements* (sewer, park, water).
8. *State Assessment for Grade Crossings.*
9. *All Other.*

Outlays. This term is used in referring to the costs of permanent properties and improvements, and not in referring to the costs of operation and maintenance. The classification is similar to payments for maintenance, the three general subdivisions being: I. *Departmental*; II. *Public Service Enterprises*; III. *Cemeteries*. Payments for outlays include, for each department or service, expenditures for any work of construction or public improvement which increases the visible assets of the municipality. The line of demarcation is admittedly often exceedingly difficult to draw, especially with relation to the purchase of supplies and materials; generally, however, any supply

which is subjected to such usage that it has to be renewed annually, or as often as once in two or three years, may be regarded as a charge against maintenance; but if it may be reasonable to suppose that an article bought will last for several years, the cost of the same may properly be regarded as an outlay.

Municipal Indebtedness. The classification of Municipal Indebtedness is as follows:—

1. *Loans in Anticipation of Taxes.*
2. *Other Temporary Loans.*
3. *Bonds and Notes from Sinking Funds.*
4. *Bonds and Notes from Revenue.*
5. *Metropolitan Sinking Fund and Serial Loan Requirements.*
6. *State Assessment for Abolition of Grade Crossings Loan Fund.*
7. *Bonds Refunded, Current Year.*
8. *Warrants or Orders of Previous Years.*

Sinking Funds. In a classification and tabulation of municipal finances which assumes to take into consideration all cash transactions, account must be taken of amounts paid into the municipal treasury by sinking fund commissioners for the extinction of debt. Where bonds and notes are paid at maturity directly by sinking fund commissioners without passing through the municipal treasury, we consider such transactions as a payment of debt by the municipality from money received from sinking funds, just as if it had been first paid by the commissioners to the treasurer.

Transfers. The so-called departmental transfers (*i.e.*, where one department does work for another) and transfers from one appropriation to another do not represent the *actual receipt or expenditure of cash*; therefore we have undertaken to eliminate them from departmental accounts.

Transfers to sinking funds, which represent the contribution from revenue for the liquidation of debt and correspond to serial debt payments direct, are charges against revenue. Transfers from sinking funds, from the accumulation for the payment of debt due, are offsets to the debt payment.

ANALYSIS TABLES.

I. Excess or Deficiency of Revenue

A. Cities

B. Towns over 5,000

II. Revenue Charges for Maintenance, Interest, and Debt Requirements

A. Cities

B. Towns over 5,000

III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue

Excess or Deficiency of Revenue : Cities.

CITIES. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1908	1909	1910	1911	1912	1908	1909
BOSTON, . . .	\$26,563,042	\$27,706,893	\$28,823,734	\$30,000,524	\$30,259,107	\$25,061,884	\$26,288,289
WORCESTER, . . .	2,802,406	2,882,367	3,286,927	3,543,314	3,682,195	2,797,983	2,899,159
FALL RIVER, . . .	1,989,017	1,956,260	2,150,373	2,223,436	2,243,150	2,030,848	1,939,661
LOWELL, . . .	1,935,977	2,064,666	2,022,075	1,993,263	2,060,428	2,035,220	1,972,841
CAMBRIDGE, . . .	2,582,194	2,691,062	2,807,952	2,621,286	2,910,838	2,551,352	2,652,424
NEW BEDFORD, . . .	1,829,254	1,901,678	2,204,188	2,390,305	2,568,036	1,743,023	1,794,739
LYNN, . . .	1,688,798	1,825,800	1,845,116	2,028,127	1,996,751	1,742,047	1,707,960
SPRINGFIELD, . . .	2,062,217	2,174,734	2,489,370	2,719,875	2,965,978	1,882,377	1,925,067
LAWRENCE, . . .	1,180,729	1,294,549	1,469,760	1,516,906	1,729,465	1,257,951	1,367,768
SOMERVILLE, . . .	1,481,131	1,526,034	1,531,996	1,623,007	1,636,209	1,460,930	1,482,415
HOLYOKE, . . .	1,396,346	1,461,692	1,569,540	1,645,958	1,747,030	1,375,901	1,400,292
BROCKTON, . . .	1,007,963	1,092,069	1,138,715	1,283,546	1,296,852	1,033,627	1,062,512
MALDEN, . . .	853,350	852,565	898,868	982,072	970,375	851,294	855,213
HAVERHILL, . . .	687,575	825,162	824,419	914,661	975,233	756,248	805,823
SALEM, . . .	720,424	779,927	789,323	777,476	879,397	702,850	734,694
NEWTON, . . .	1,575,198	1,587,790	1,606,227	1,592,002	1,678,048	1,434,486	1,528,168
FITCHBURG, . . .	708,466	945,708	782,864	804,012	837,503	698,789	922,769
TAUNTON, . . .	646,885	682,080	700,305	746,934	793,487	670,466	676,676
EVERETT, . . .	594,723	676,828	699,637	753,967	754,109	632,208	662,313
QUINCY, . . .	668,069	757,523	847,903	906,837	894,225	749,562	778,345
CHELSEA, . . .	635,394	703,632	784,057	801,732	870,272	845,215	723,526
PITTSFIELD, . . .	513,851	515,497	625,972	716,075	753,287	498,066	515,731
WALTHAM, . . .	553,912	612,076	590,663	611,593	623,707	558,706	556,459
CHICOPEE, . . .	387,309	401,255	444,753	482,755	530,007	350,793	379,124
GLOUCESTER, . . .	555,205	536,602	614,220	582,415	653,943	619,013	647,519
MEDFORD, . . .	611,591	600,454	634,934	620,139	631,379	591,792	583,475
NORTH ADAMS, . . .	351,816	301,788	351,070	415,908	382,284	383,601	351,500
NORTHAMPTON, . . .	364,472	398,961	405,290	409,880	405,455	340,911	391,558
BEVERLY, . . .	613,429	710,096	632,801	765,274	718,111	579,641	575,427
MELROSE, . . .	361,000	372,185	404,448	401,536	442,341	382,480	414,645
WOBURN, . . .	287,297	313,272	301,639	319,202	327,688	332,442	334,468
NEWBURYPORT, . . .	321,310	328,866	331,780	372,485	332,339	295,210	367,203
MARLBOROUGH, . . .	292,316	297,979	310,351	308,403	321,200	308,771	297,432
33 Cities, . . .	\$58,872,666	\$61,778,050	\$64,921,270	\$67,874,905	\$69,870,429	\$57,555,687	\$59,595,195

¹ See text on pages viii and ix.

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1910	1911	1912	1908	1909	1910	1911	1912
\$26,799,890	\$27,679,202	\$29,232,926	+\$1,501,158	+\$1,418,604	+\$2,023,844	+\$2,321,322	+\$1,026,181
3,245,310	3,474,436	3,704,051	+4,423	—16,792	+41,617	+68,878	—21,856
2,176,829	2,180,845	2,283,455	—41,831	+16,599	—26,456	+42,591	—40,305
2,044,868	2,098,195	2,067,256	—99,243	+91,825	—22,793	—104,932	—6,828
2,699,027	2,834,005	2,957,908	+30,842	+38,638	+108,925	—212,719	—47,070
2,034,466	2,256,199	2,550,891	+86,231	+106,939	+169,722	+134,106	+17,145
1,778,753	1,818,549	1,921,658	—53,249	+117,340	+66,363	+209,578	+75,093
2,183,005	2,393,766	2,589,819	+179,840	+249,667	+306,365	+326,109	+376,159
1,538,806	1,660,930	1,579,321	—77,222	—73,219	—69,046	—144,024	+150,144
1,537,930	1,605,410	1,640,906	+20,201	+43,619	—5,934	+17,597	—4,697
1,433,688	1,502,134	1,655,326	+20,445	+61,400	+135,852	+143,824	+91,704
1,121,680	1,174,637	1,273,630	—25,664	+29,557	+17,035	+108,909	+23,222
911,375	956,046	983,655	+2,056	—2,648	—12,507	+26,026	—13,280
834,017	894,440	942,351	—68,673	+19,339	—9,598	+20,221	+32,882
769,060	776,172	839,457	+17,574	+45,233	+20,263	+1,304	+39,940
1,518,942	1,541,199	1,543,093	+140,712	+59,622	+87,285	+50,803	+134,955
763,550	801,157	836,836	+9,677	+22,939	+19,314	+2,855	+667
697,382	735,223	772,674	—23,581	+5,404	+2,923	+11,711	+20,813
711,164	727,833	769,425	—37,485	+14,515	—11,527	+26,134	—15,316
830,840	916,527	986,555	—81,493	—20,822	+17,063	—9,690	—92,360
773,977	832,082	856,893	—159,821	—19,894	+10,080	—30,350	+13,379
579,199	654,145	707,848	+15,785	—234	+46,773	+61,930	+45,439
575,920	607,462	596,434	—4,794	+55,617	+14,743	+4,131	+27,273
405,017	445,484	478,936	+36,516	+22,131	+39,736	+37,271	—51,071
654,512	671,131	711,734	—63,808	—110,917	—40,292	—38,716	—57,791
655,131	594,140	598,400	+19,799	+16,979	—20,197	+25,999	+32,979
356,371	357,772	378,811	—31,785	—49,712	—5,301	+58,136	+3,473
359,731	355,659	379,102	+23,561	+7,403	+45,509	+54,221	+26,353
612,335	620,889	672,800	+33,788	+134,669	+20,466	+144,385	+45,311
411,386	428,729	448,205	—21,480	—42,460	—6,938	—27,193	—5,864
344,786	354,049	363,162	—45,145	—21,196	—43,147	—34,847	—35,474
298,683	321,213	313,637	+26,100	—38,537	+33,097	+51,272	+18,702
311,122	307,126	304,824	—16,455	+547	—771	+1,277	+16,376
\$61,968,802	\$64,576,786	\$67,942,009	+\$1,316,979	+\$2,182,855	+\$2,952,468	+\$3,298,119	+\$1,928,420

¹ See text on pages viii and ix.

STATISTICS OF MUNICIPAL FINANCES.

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS. (In order of pop- ulation, 1910)	REVENUE FOR CURRENT CHARGES					CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE				
	1908	1909	1910	1911	1912	1908	1909	1910	1911	1912	1908	1909	1910	1911	1912
Brookline, . . .	\$1,467,452	\$1,303,474	\$1,473,045	\$1,555,753	\$1,477,644	\$1,240,068	\$1,172,130	\$1,346,190	\$1,383,132	\$1,431,275	+\$227,384	+\$131,344	+\$126,855	+\$172,621	+\$46,369
Revere, . . .	410,144	455,168	460,797	473,066	551,735	415,334	449,477	472,031	484,932	503,872	-5,190	-5,691	-11,234	-11,866	+47,866
Leominster, . . .	294,471	354,827	326,276	328,163	373,615	286,166	296,799	319,761	301,061	327,089	+8,305	+58,028	+6,515	+27,122	+68,526
Attleborough, . . .	272,725	314,451	316,295	345,169	389,830	244,792	268,778	281,754	323,044	356,126	+27,933	+45,673	+34,541	+22,125	+33,704
Westfield, . . .	318,223	340,093	361,629	379,511	380,055	280,542	279,287	294,208	327,096	356,691	+37,681	+60,806	+67,421	+52,415	+23,364
Peachbody, . . .	338,896	364,903	392,616	422,626	507,681	312,750	331,685	352,274	387,397	433,713	+26,146	+33,218	+40,342	+35,229	+73,968
Gardner, . . .	240,250	250,032	255,729	277,718	321,816	219,046	225,920	239,939	243,720	271,370	+30,604	+24,052	+15,790	+33,998	+50,446
Clinton, . . .	215,225	235,823	252,128	263,330	293,380	206,610	226,319	237,293	233,189	253,450	+8,615	-496	+25,985	+16,939	+5,880
Milford, . . .	173,431	168,914	174,017	187,123	200,955	163,222	162,182	162,469	163,343	181,669	+5,209	+6,782	+11,548	+23,785	+19,286
Adams, . . .	120,828	137,173	147,743	148,094	132,694	118,500	121,070	128,934	146,752	145,962	-2,328	+16,094	+18,909	+1,342	+6,732
Frammingham, . . .	294,167	298,875	330,129	362,941	381,232	262,371	306,525	290,978	330,021	375,876	+31,796	+7,650	+39,422	+32,920	+5,416
Weymouth, . . .	222,053	236,565	258,193	250,511	237,065	222,780	228,799	248,397	249,517	235,820	-7,17	+7,760	+9,795	+1,294	+1,215
Watertown, . . .	300,070	394,990	371,531	407,027	404,537	293,279	317,537	323,635	345,220	360,704	+791	+77,453	+47,896	+61,807	+43,633
Southbridge, . . .	124,355	155,216	157,725	157,216	175,903	122,352	123,827	138,385	157,741	144,116	-2,003	+31,389	+19,340	-525	+1,767
Plymouth, . . .	236,338	239,215	253,629	267,442	278,864	212,660	222,042	224,158	246,365	254,100	+23,678	+17,173	+29,471	+21,077	+24,910
Webster, . . .	182,172	144,886	143,731	173,080	160,837	118,967	126,245	129,199	153,216	136,399	+63,235	+18,641	+14,552	+14,864	+24,138
Methuen, . . .	147,552	242,731	177,751	231,006	229,439	140,837	163,085	167,001	182,951	207,676	+6,660	+79,646	+10,750	+48,055	+21,813
Wakefield, . . .	310,436	321,682	322,908	368,914	390,215	301,136	284,042	315,011	370,047	341,092	+9,300	-2,360	+7,897	-1,733	-20,877
Arlington, . . .	309,027	329,362	329,362	361,776	379,111	307,715	294,530	307,908	344,888	348,261	-6,903	+14,497	+21,454	+16,888	+24,910
Greenfield, . . .	140,153	151,218	153,798	185,103	173,034	110,775	140,801	156,504	170,198	191,562	+20,378	+10,417	+27,294	+14,905	+3,472
Winthrop, . . .	239,794	269,880	275,697	320,225	353,293	233,190	266,392	292,333	302,863	319,128	+604	+3,488	-16,636	+17,362	+16,165
Amesbury, . . .	139,550	155,775	162,138	157,677	175,003	140,367	148,713	155,807	161,350	173,846	-317	+7,062	+6,331	-3,673	+1,247
Natick, . . .	223,772	233,243	213,778	262,867	269,392	203,550	213,892	218,507	223,485	225,667	+20,222	+23,483	+7,729	-10,618	-17,345
N. Attleborough, . . .	175,725	201,843	219,304	228,431	269,531	171,687	183,181	187,817	243,574	251,886	+4,038	+18,662	+21,487	+15,057	+14,645
Danvers, . . .	183,249	181,967	203,356	253,474	234,474	171,778	167,719	181,271	197,706	208,820	+11,471	+14,248	+22,115	+31,037	+25,654
Worcester, . . .	266,727	250,852	252,471	283,555	317,123	252,852	256,664	253,899	262,050	316,672	+13,875	+3,188	-1,428	+21,505	+451
Dedham, . . .	237,647	243,889	243,948	251,668	279,909	225,034	230,763	241,119	256,285	256,285	+12,613	+7,949	+12,613	+819	+20,624
West Springfield, . . .	162,880	185,836	193,947	194,655	212,872	140,239	150,701	158,216	168,991	179,132	+22,151	+33,155	+35,731	+25,664	+33,740
Northbridge, . . .	68,830	76,671	57,228	83,364	102,534	77,530	79,135	72,178	82,472	89,020	-8,700	-2,464	+15,050	+1,482	+13,514
Ware, . . .	103,442	112,542	106,337	118,003	122,945	100,084	103,827	105,462	114,669	112,366	+3,358	+8,715	+891	+3,334	+10,579
Palmer, . . .	92,370	95,637	100,697	118,983	108,593	84,043	79,349	86,368	94,151	95,880	+8,327	+6,288	+4,329	+12,713	+14,738
Attol, . . .	141,777	150,236	158,461	186,006	192,757	144,121	138,255	143,450	150,569	171,033	-2,844	+12,101	+15,011	+36,337	+21,719
Easthampton, . . .	99,128	117,278	148,003	140,640	151,653	82,587	102,379	112,465	111,280	132,427	+16,541	+14,899	+35,538	+29,360	+19,296

Middleborough, .	149,497	150,416	157,566	160,121	132,324	137,555	139,056	132,255	152,208	+2,243	+11,932	+17,860	+5,311	+7,913
Braintree, .	181,461	196,335	205,394	233,425	152,850	166,562	177,454	188,052	206,473	+17,881	+14,889	+17,881	+17,272	+26,462
Saugus, .	129,833	137,348	171,146	174,631	150,142	163,097	153,966	177,556	168,691	+11,169	+7,928	+11,169	+13,890	+6,151
Norwood, .	198,218	189,426	210,041	241,609	169,282	161,051	168,721	184,962	208,681	+26,966		+20,765	+25,089	+22,918
Milton, .	397,099	442,048	471,186	433,405	377,709	367,916	389,612	420,106	423,683	+12,272	+29,183	+59,436	+51,080	+9,722
Bridgewater, .	55,519	68,112	73,267	69,773	55,246	57,839	58,520	60,169	57,493	+273	+1,895	+12,942	+2,288	+12,288
Marblehead, .	206,743	247,877	274,068	245,566	187,665	199,833	219,817	210,365	226,968	+37,163	+6,310	+23,990	+63,780	+38,588
Andover, .	156,852	172,200	182,817	187,089	145,880	152,055	153,063	153,727	137,205	+10,972	+12,506	+19,137	+29,090	+29,884
Whitman, .	135,537	142,998	139,427	137,718	123,093	131,397	135,615	135,709	138,622	+12,504	+4,239	+7,383	+3,693	-004
Stoneham, .	138,434	146,827	148,250	166,230	148,384	148,995	144,028	156,498	163,136	+9,960	+3,801	+7,801	+3,004	+3,004
Rockland, .	131,143	133,243	133,175	142,983	105,467	112,922	118,748	124,566	133,632	+6,237	+2,042	+13,493	+5,309	+10,294
Montague, .	81,472	91,688	100,666	104,466	86,727	89,846	92,192	92,798	98,362	-5,635	-4,064	+13,493	+7,908	+6,104
Hudson, .	141,263	138,839	147,438	139,427	130,329	126,384	132,947	133,361	141,555	+10,484	+10,300	+5,892	+14,077	+2,128
Spencer, .	99,868	96,406	105,243	106,722	97,108	98,317	98,938	98,022	95,702	+13,198	+10,391	+2,532	+17,020	+17,020
Concord, .	182,679	200,578	206,380	222,963	186,960	187,605	184,327	193,702	215,914	+14,326	+15,074	+10,231	+16,078	+17,079
Maynard, .	78,400	79,928	83,011	84,707	70,744	67,237	73,965	73,911	80,538	+7,636	+12,084	+6,023	+3,100	+4,169
Stoughton, .	101,606	109,533	126,969	125,812	95,059	92,671	108,353	107,674	113,710	-327	+8,935	+1,920	+10,295	+12,102
Swampscott, .	91,041	204,673	211,463	247,009	186,174	183,410	202,336	221,161	243,793	+4,867	+23,770	+3,137	+9,498	+7,788
Great Barrington, .	80,853	97,377	96,200	100,653	76,162	90,782	83,145	90,376	92,003	+4,701	+7,199	+2,691	+4,824	+8,602
Reading, .	168,697	187,849	188,115	206,016	163,629	168,981	179,317	173,695	192,002	+5,068	+4,581	+5,532	+14,420	+14,014
Ipswich, .	108,416	121,999	132,704	135,001	101,891	106,208	120,007	134,171	127,320	+6,595	+9,008	+1,902	-1,467	+8,581
Grafton, .	63,278	75,713	70,175	74,866	62,968	63,223	71,222	86,400	89,428	+310	+1,900	+1,401	+3,775	+5,408
Winchendon, .	86,157	109,061	108,950	106,046	96,961	96,594	94,476	98,710	101,510	+304	+21,330	+1,535	+10,540	+4,536
Blackstone, .	50,103	54,641	47,093	52,686	35,376	37,126	53,002	32,417	63,450	-5,273	+1,063	+1,639	+9,234	+10,755
Franklin, .	91,229	90,100	93,890	108,993	73,875	81,443	98,324	95,019	96,792	+15,364	+9,756	-6,224	-1,120	+12,201
Belmont, .	173,216	174,862	182,425	166,093	144,022	157,659	139,093	176,549	138,514	+17,357	+17,357	+15,850	+5,576	+17,510
North Andover, .	105,765	126,041	117,936	128,012	96,189	95,513	97,141	106,365	113,600	+21,788	+1,788	+28,905	+10,881	+12,352
Abington, .	89,431	96,558	93,970	104,188	90,682	89,768	97,237	97,285	101,289	+9,376	+8,663	+5,561	+2,683	+2,898
Westborough, .	89,347	89,922	84,407	91,003	88,866	82,408	79,884	77,108	79,293	-701	+6,849	-2,293	+7,293	+12,550
Wellesley, .	219,711	245,100	253,047	274,225	213,799	214,506	227,244	234,734	227,300	+17,239	+5,315	+26,846	+28,293	+16,847
Orange, .	100,313	106,727	103,211	116,474	103,754	98,876	97,717	100,294	100,384	-5,823	+7,437	+9,010	+2,917	+16,000
Mansfield, .	97,095	89,897	93,205	121,179	76,124	79,144	80,177	85,917	102,010	+5,167	+1,063	+7,720	+7,231	+19,169
Easton, .	80,819	80,928	79,093	94,714	64,688	65,170	70,751	74,559	85,185	+1,614	+15,649	+10,177	+4,431	+9,529
Fairhaven, .	88,438	84,697	82,640	91,574	76,010	72,453	79,326	84,092	90,516	+7,771	+16,062	+7,771	+8,382	+58
Worthington, .	70,049	78,274	80,904	90,924	69,094	71,823	70,420	82,866	80,685	+3,195	+8,745	+1,576	+8,033	+8,581
Amherst, .	119,552	129,517	126,881	136,021	124,354	121,846	119,920	128,803	136,083	-4,812	-8,344	+6,597	-1,978	+19,919
Chelmsford, .	64,172	70,556	64,796	73,172	68,764	71,261	72,888	79,932	74,803	-4,592	-705	-8,092	+7,021	-1,631
70 Towns, .	\$12,892,394	\$13,442,864	\$14,162,964	\$14,975,168	\$14,975,168	\$12,347,121	\$13,058,981	\$13,799,436	\$14,537,155	+\$850,814	+\$1,095,733	+\$1,103,983	+\$1,175,732	+\$1,088,762

STATISTICS OF MUNICIPAL FINANCES.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of population, 1910)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON,	\$20,232,925.59	\$20,526,271.23	\$5,812,112.04	\$2,894,542.32	70.2	19.9	9.9
WORCESTER,	3,704,051.23	2,722,576.37	442,485.35	538,989.51	73.5	11.9	14.6
FALL RIVER,	2,283,454.58	1,627,718.39	297,154.51	358,581.68	71.3	13.0	15.7
LOWELL,	2,067,255.57	1,552,386.90	184,169.47	330,699.20	75.1	8.9	16.0
CAMBRIDGE,	2,957,908.37	1,947,606.52	544,253.18	496,043.67	65.8	18.4	15.8
NEW BEDFORD,	2,550,891.22	1,788,565.09	352,063.60	410,262.53	70.1	13.8	16.1
LYNN,	1,921,657.68	1,410,928.82	215,964.11	285,764.75	73.9	11.2	14.9
SPRINGFIELD,	2,589,818.61	2,066,804.93	252,860.72	270,152.96	79.8	9.8	10.4
LAWRENCE,	1,579,321.31	1,221,683.81	131,988.18	225,649.32	77.3	8.4	14.3
SOMERVILLE,	1,640,906.21	1,210,329.94	189,550.92	232,025.35	74.3	11.6	14.1
HOLYOKE,	1,655,326.36	1,290,162.51	143,531.27	221,582.58	77.9	8.7	13.4
BROCKTON,	1,273,629.58	957,480.16	145,355.72	170,793.70	75.2	11.4	13.4
MALDEN,	933,655.23	722,983.66	150,180.15	110,489.42	73.5	15.3	11.2
HAYVERHILL,	942,350.47	691,481.80	103,743.55	147,125.12	73.4	11.0	15.6
SALEM,	839,457.38	689,265.99	51,838.39	98,350.00	82.1	6.2	11.7
NEWTON,	1,543,093.06	1,069,001.63	308,964.14	172,127.29	68.8	20.0	11.2
FITCHBURG,	836,836.30	635,880.64	74,221.35	126,734.31	76.0	8.9	15.1
TAUNTON,	772,674.45	561,075.89	101,657.32	109,941.24	72.6	13.2	14.2
EVERETT,	769,424.70	525,547.73	119,615.16	124,361.81	68.3	15.5	16.2
QUINCY,	986,584.92	567,183.40	154,549.19	264,852.33	57.5	15.7	26.8
CHELSEA,	856,893.07	587,195.73	150,253.54	119,443.80	68.5	17.6	13.9
PITTSFIELD,	707,848.41	518,870.99	87,377.42	101,600.00	73.3	12.3	14.4
WALTHAM,	596,434.26	469,269.07	67,058.74	60,105.85	78.7	11.2	10.1
CHICOPPE,	355,813.33	302,322.85	30,322.85	92,800.00	74.3	6.3	19.4
GLOUCESTER,	711,734.47	507,014.49	70,110.36	134,609.62	71.2	9.9	18.9
MEDFORD,	598,400.05	436,488.03	113,130.19	48,781.93	72.9	18.9	8.2
NORTH ADAMS,	378,811.35	297,734.13	34,607.25	46,469.97	78.6	9.1	12.3
NORTHAMPTON,	379,101.55	317,804.72	16,996.83	44,300.00	83.8	4.5	11.7
BEVERLY,	672,799.63	492,302.35	60,247.28	120,250.00	73.2	8.9	17.9
MELROSE,	448,204.95	280,146.92	79,508.75	79,549.28	64.5	17.7	17.8
WOBURN,	363,161.60	258,365.49	31,346.47	73,449.64	71.2	8.6	20.2
NEWBURYPORT,	313,627.22	234,368.29	33,768.93	45,500.00	74.7	10.8	14.5
MARLBOROUGH,	304,823.46	220,045.92	39,923.54	44,854.00	72.2	13.1	14.7
33 Cities,	\$67,942,009.02	\$48,780,360.47	\$10,590,865.47	\$8,570,783.08	71.8	15.6	12.6

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	TOWNS. (In order of population, 1910)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline,	.	\$1,431,274.64	\$1,097,165.68	\$149,904.23	\$184,204.73	76.6	10.5	12.9
Revere,	.	503,872.22	327,091.00	76,290.40	100,490.82	64.9	15.1	20.0
Leominster,	.	307,088.51	244,601.61	29,986.90	32,500.00	79.6	9.8	10.6
Attleborough,	.	336,125.77	303,924.66	49,551.11	71,650.00	66.0	13.9	20.1
Westfield,	.	356,690.88	303,484.88	16,006.00	37,200.00	85.1	4.5	10.4
Peabody,	.	433,712.89	363,850.67	30,062.22	39,800.00	83.9	6.9	9.2
Gardner,	.	271,370.23	218,847.91	21,822.32	32,700.00	79.9	8.0	12.1
Clinton,	.	253,450.20	209,812.38	22,737.82	23,900.00	81.6	9.0	9.4
Milford,	.	181,608.92	154,768.87	12,900.05	14,000.00	85.2	7.1	7.7
Adams,	.	145,961.52	118,036.41	7,615.22	20,309.89	80.9	5.2	13.0
Frammingham,	.	375,876.34	272,253.82	35,532.40	68,040.12	72.4	9.5	18.1
Weymouth,	.	285,820.28	188,979.03	28,968.66	17,872.39	80.1	12.3	7.6
Watertown,	.	360,704.46	233,019.40	55,394.03	72,091.03	64.6	15.4	20.0
Southbridge,	.	144,115.62	116,478.99	7,486.63	20,150.00	80.8	5.2	14.0
Plymouth,	.	234,100.48	195,213.13	12,487.40	46,399.90	76.8	4.9	18.3
Webster,	.	136,398.54	117,192.34	5,095.94	14,110.26	85.9	3.7	10.4
Methuen,	.	207,675.54	157,243.63	18,355.16	32,076.75	75.7	8.8	15.5
Wakefield,	.	341,092.47	254,167.85	35,461.87	51,462.75	74.5	10.4	15.1
Arlington,	.	348,260.55	253,927.25	50,700.39	44,632.91	72.6	14.6	12.8
Greenfield,	.	191,562.21	148,779.24	7,532.97	35,250.00	77.7	3.9	18.4
Winthrop,	.	319,128.05	207,745.69	47,025.92	64,356.44	65.1	14.7	20.2
Amesbury,	.	173,845.96	130,679.52	17,397.49	25,768.95	75.2	10.0	14.8
Natick,	.	225,667.35	184,549.74	26,624.33	14,493.28	81.8	11.8	6.4
North Attleborough,	.	251,836.28	24,731.42	24,731.42	40,565.00	74.1	9.8	16.1
Danvers,	.	208,819.74	178,968.07	15,401.67	14,450.00	86.7	7.4	6.9
Winchester,	.	316,672.29	219,427.97	30,467.89	66,776.43	69.3	9.6	21.1
Dedham,	.	286,285.28	200,449.77	21,910.17	33,925.34	78.2	8.6	13.2
West Springfield,	.	179,132.06	143,448.78	21,163.28	14,500.00	80.1	11.8	8.1
Northbridge,	.	89,020.01	75,217.86	3,802.15	10,000.00	84.5	4.3	11.2
Ware,	.	112,365.81	98,373.46	3,162.35	10,830.00	87.6	2.8	9.6
Palmer,	.	95,880.14	81,261.74	4,518.40	10,100.00	84.8	4.7	10.5
Athol,	.	171,087.88	127,142.68	21,145.20	22,750.00	74.3	19.4	13.3
Easthampton,	.	132,426.55	106,019.93	9,906.62	16,900.00	80.0	7.5	12.5
Middleborough,	.	132,207.52	135,678.23	3,629.29	10,300.00	89.1	4.1	6.8
Brantree,	.	206,473.07	163,230.19	19,902.60	23,340.38	79.1	9.6	11.3
Saugus,	.	168,210.21	137,818.96	14,363.04	16,028.22	81.9	8.6	9.5
Norwood,	.	208,690.93	161,787.06	17,453.87	29,470.00	77.5	8.4	14.1

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

	Towns. (In order of population, 1910)	Totals	PERCENTAGES			
			Maintenance	Interest	Debt Requirements	
Milton,	.	\$423,683.39	\$333,066.06	\$51,460.22	\$39,157.11	78.6
Bridgewater,	.	67,493.09	61,001.63	491.46	6,000.00	90.4
Marblehead,	.	226,997.83	186,819.23	14,678.30	25,500.00	82.3
Andover,	.	157,204.60	125,014.80	12,882.29	19,307.51	79.5
Whitman,	.	138,622.32	111,965.41	12,706.91	13,950.00	80.8
Stonham,	.	163,135.72	125,589.65	20,554.37	16,991.70	77.0
Rockland,	.	132,299.21	109,837.21	7,792.00	14,670.00	83.0
Montague,	.	98,361.96	86,095.67	2,366.29	9,900.00	87.5
Hudson,	.	141,555.00	102,707.00	11,298.00	27,550.00	72.5
Spencer,	.	95,702.26	72,759.99	12,030.28	10,911.99	76.0
Concord,	.	215,914.16	176,230.40	21,663.76	18,020.00	81.6
Maynard,	.	80,537.59	63,375.22	5,862.37	11,300.00	78.7
Stoughton,	.	113,710.19	86,167.16	12,543.03	15,000.00	75.8
Swainscott,	.	248,792.66	167,998.67	37,361.18	43,432.81	67.5
Great Barrington,	.	92,033.32	74,699.23	4,584.09	12,750.00	81.2
Reading,	.	192,002.48	139,011.44	16,791.04	36,200.00	72.4
Isisville,	.	127,319.87	97,506.42	12,674.48	17,138.97	76.6
Grafton,	.	69,428.34	62,499.45	3,578.89	3,350.00	90.0
Winchendon,	.	101,510.36	88,969.37	5,040.99	7,500.00	87.6
Blackstone,	.	63,450.30	58,150.12	2,300.18	3,000.00	91.7
Franklin,	.	96,722.28	77,569.83	9,852.45	9,300.00	80.2
Belmont,	.	188,513.92	140,613.84	22,356.88	25,543.20	74.6
North Andover,	.	95,274.33	88,969.37	10,385.42	10,000.00	82.4
Abington,	.	101,290.10	85,775.27	7,814.83	7,700.00	84.7
Westborough,	.	79,323.08	64,160.76	7,912.32	7,250.00	80.9
Wellesley,	.	227,390.01	172,174.76	24,278.16	30,937.09	75.7
Orange,	.	100,383.53	84,361.87	6,021.66	10,000.00	84.0
Mansfield,	.	102,010.37	84,799.86	9,110.51	8,100.00	83.1
Easton,	.	85,185.10	84,940.93	244.17	99.7	99.7
Fairhaven,	.	94,515.93	74,707.19	4,703.20	15,105.54	79.0
Amherst,	.	80,949.77	69,435.58	4,514.19	7,000.00	85.8
Needham,	.	136,082.78	107,740.85	18,931.74	9,410.19	79.2
Chelmsford,	.	74,802.98	68,058.26	2,819.72	3,925.00	91.0
70 Towns,	.	\$14,537,155.35	\$11,281,305.76	\$1,376,952.79	\$1,878,896.80	77.6
						9.5
						12.9

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1908 and 1912.

CITIES. (In order of population, 1910)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE				
	1908	1912	Percent- age of Increase	1908	1912	Increase in 1912 over 1908	Percent- age of Increase	1908	1912	Increase in 1912 over 1908	Percent- age of Increase
BOSTON,	\$1,327,662,338	\$1,481,322,917	11.6	\$26,563,042	\$30,259,107	\$3,696,065	13.9	\$25,061,884	\$29,232,926	\$4,171,042	16.6
WORCESTER,	120,323,426	153,058,968	27.3	2,802,406	3,682,195	879,789	31.4	2,797,983	3,704,051	906,068	32.4
FALL RIVER,	86,275,484	97,886,062	13.5	1,989,017	2,243,150	254,133	12.8	2,030,848	2,283,455	252,607	12.4
LOWELL,	76,415,792	84,094,648	10.8	1,935,977	2,060,428	124,451	6.4	2,035,220	2,067,256	32,036	1.6
CAMBRIDGE,	106,831,075	115,947,300	8.5	2,552,194	2,910,838	358,644	14.1	2,551,352	2,937,908	406,556	15.9
NEW BEDFORD,	75,400,974	101,562,334	34.7	1,829,254	2,568,036	738,782	40.4	1,743,023	2,550,891	807,868	46.3
LYNN,	81,529,354	133,134,613	62.2	1,688,798	1,996,751	307,953	18.2	1,742,047	1,921,658	179,611	10.3
SPRINGFIELD,	97,098,308	149,530,350	54.4	2,062,717	2,965,978	903,261	43.8	1,882,377	2,589,819	707,442	37.6
LAVERGNE,	56,473,458	75,449,814	33.6	1,180,729	1,729,465	548,736	46.5	1,237,951	1,579,321	341,370	27.6
SOMERVILLE,	63,158,400	69,635,540	10.3	1,431,131	1,636,209	205,078	14.3	1,460,930	1,640,906	179,976	12.3
HOLYOKE,	45,839,500	57,530,908	25.4	1,396,346	1,747,030	350,684	25.1	1,375,901	1,655,326	279,425	20.3
BRIDGEPORT,	38,609,314	49,572,372	28.4	1,007,963	1,236,552	228,589	22.7	1,033,627	1,273,630	240,003	23.2
MALDEN,	33,601,500	40,381,696	20.2	853,350	970,375	117,025	13.7	851,294	983,655	132,361	15.5
HAVERHILL,	29,580,320	36,506,470	23.4	687,575	975,233	287,658	41.8	756,248	942,351	186,103	24.6
SALEM,	31,714,600	36,641,100	15.5	720,424	879,397	158,973	22.1	702,850	839,457	136,607	19.4
NEWTON,	68,933,800	79,363,445	15.1	1,575,198	1,678,048	102,850	6.5	1,434,486	1,543,093	108,607	7.6
FITCHBURG,	27,752,413	33,232,619	19.7	708,466	837,503	129,037	18.2	698,789	836,836	138,047	19.8
TAUNTON,	22,269,221	24,035,979	7.9	646,885	703,487	56,602	8.8	670,466	772,674	102,208	15.2
EVERETT,	24,832,800	29,687,800	19.6	594,723	754,109	159,386	26.8	632,208	769,425	137,217	21.7
QUINCY,	28,610,390	35,401,020	23.7	608,069	844,225	236,156	38.9	749,562	986,585	237,023	31.6
CHELSEA,	20,872,400	28,100,160	34.6	635,394	870,272	134,878	21.3	845,215	856,893	11,678	1.4
PITTSFIELD,	21,799,250	33,983,555	55.9	513,851	753,287	239,436	46.6	498,066	707,848	209,782	42.1
WALTHAM,	24,910,660	29,050,788	16.6	533,912	623,707	89,795	16.8	558,706	596,434	37,728	6.8
CHICOPEE,	12,143,980	15,230,480	25.4	387,509	500,107	112,598	29.0	330,793	478,936	148,143	44.8
GLOUCESTER,	22,490,731	24,839,057	10.4	555,205	653,943	98,738	17.8	619,013	711,734	92,721	15.0
MEDFORD,	22,800,000	26,834,750	18.1	611,591	631,379	19,788	3.2	591,792	598,400	6,608	1.1
NORTH ADAMS,	16,360,648	16,038,088	-1.7	331,816	382,584	50,768	15.3	383,261	378,811	-4,450	-1.2
NORHAMPTON,	13,497,741	16,310,765	20.8	364,472	432,455	67,983	18.6	340,911	379,102	38,191	11.2
BEVERLY,	29,576,175	39,005,340	31.9	613,429	718,111	104,682	17.1	579,641	672,800	93,159	16.1
MELROSE,	15,972,960	17,425,800	9.1	361,000	442,341	81,341	22.5	382,480	448,205	65,725	17.2
WOBURN,	11,990,189	11,650,266	-2.8	287,297	297,688	10,391	3.6	322,442	363,162	40,720	12.6
NEWBURYPORT,	11,453,701	12,835,482	12.1	321,310	332,339	11,029	3.4	295,210	313,637	18,427	6.2
MALDENBOROUGH,	10,053,075	10,696,549	6.4	292,316	321,200	28,884	9.9	308,771	304,824	-3,947	-1.3
33 Cities,	\$2,671,999,364	\$3,115,610,774	16.6	\$58,872,666	\$69,870,429	\$10,997,763	18.7	\$57,555,687	\$67,942,009	\$10,386,322	18.0

* Decrease.

PART I.

CITIES.

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Population Group	Pages of Report
BEVERLY,	Dec. 31, 1912	7	18, 19
BOSTON,	Jan. 31, 1913	—	4, 5
BROCKTON,	Nov. 30, 1912	3	10, 11
CAMBRIDGE,	Mar. 31, 1913	1	6, 7
CHELSEA,	Dec. 31, 1912	5	14, 15
CHICOPEE,	Nov. 30, 1912	6	16, 17
EVERETT,	Dec. 31, 1912	5	14, 15
FALL RIVER,	Dec. 31, 1912	1	6, 7
FITCHBURG,	Nov. 30, 1912	4	12, 13
GLOUCESTER,	Dec. 16, 1912	6	16, 17
HAVERHILL,	Dec. 31, 1912	4	12, 13
HOLYOKE,	Nov. 30, 1912	3	10, 11
LAWRENCE,	Dec. 31, 1912	2	8, 9
LOWELL,	Dec. 31, 1912	1	6, 7
LYNN,	Dec. 31, 1912	2	8, 9
MALDEN,	Dec. 31, 1912	3	10, 11
MARLBOROUGH,	Dec. 31, 1912	8	20, 21
MEDFORD,	Dec. 31, 1912	7	18, 19
MELROSE,	Dec. 31, 1912	8	20, 21
NEW BEDFORD,	Dec. 1, 1912	2	8, 9
NEWBURYPORT,	Dec. 21, 1912	8	20, 21
NEWTON,	Dec. 31, 1912	4	12, 13
NORTH ADAMS,	Nov. 30, 1912	7	18, 19
NORTHAMPTON,	Nov. 30, 1912	7	18, 19
PITTSFIELD,	Dec. 31, 1912	6	16, 17
QUINCY,	Dec. 31, 1912	5	14, 15
SALEM,	Nov. 30, 1912	4	12, 13
SOMERVILLE,	Dec. 31, 1912	3	10, 11
SPRINGFIELD,	Nov. 30, 1912	2	8, 9
TAUNTON,	Nov. 30, 1912	5	14, 15
WALTHAM,	Jan. 31, 1913	6	16, 17
WOBURN,	Dec. 31, 1912	8	20, 21
WORCESTER,	Nov. 30, 1912	1	6, 7

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Cities*

CITY OF BOSTON.

RECEIPTS.		POPULATION 686,092
REVENUE.		\$31,575,325.24
General,		24,132,827.87
Taxes,		22,750,132.49
Property and poll,		20,501,089.40
Corporation, bank, etc.,		2,249,023.09
Licenses and permits,		1,215,712.20
Fines and forfeits,		84,350.78
Grants and gifts,		71,406.53
For expenses,		70,406.53
For outlays,		1,000.00
All other,		11,235.87
Commercial,		7,542,497.37
Special assessments,		317,813.97
To meet expenses,		317,813.97
To meet outlays,		-
Privileges,		111,720.59
Departmental,		686,178.01
General government,		46,196.76
Protection of persons and property,		59,063.56
Health and sanitation,		114,547.48
Highways,		49,000.80
Charities,		201,045.23
Soldiers' benefits,		102,248.25
Education,		64,070.84
Libraries,		12,002.71
Recreation,		36,170.38
Unclassified,		1,832.00
Public service enterprises,		4,296,360.66
Electric light,		-
Water,		2,979,164.64
All other,		1,317,196.02
Cemeteries,		32,462.11
Interest,		2,097,962.03
On sinking funds,		1,434,247.56
On trust and investment funds,		324,505.22
All other,		339,209.25
NON-REVENUE.		\$23,728,536.67
Offsets to outlays,		370,713.56
Departmental,		361,223.64
Public service enterprises,		9,489.92
Cemeteries,		-
Municipal indebtedness,		11,231,019.30
Loans, general purposes,		1,875,000.00
Loans, public service enterprises,		2,900,000.00
Loans, cemeteries,		-
Bonds refunded, current year,		-
Temporary loans (including tax loans),		6,400,000.00
Unpaid warrants or orders, current year,		-
Premiums,		1 56,019.30
Transfers,		4,772,050.31
From sinking funds,		2,992,975.00
All other,		1,779,075.31
Refunds,		55,005.10
Agency, trust, and investment,		7,299,748.40
Taxes and licenses for State,		3,170,721.91
Taxes for county,		1,520,295.58
Reimbursements for grade crossings,		32,040.33
Sinking and other permanent funds,		2,576,690.58
All other,		-
RECAPITULATION.		
Revenue and offsets to outlays,		\$32,046,038.80
Premiums,		1 56,019.30
Municipal indebtedness,		11,175,000.00
Transfers and refunds,		4,827,055.41
Agency, trust, and investment,		7,299,748.40
Total receipts,		\$55,403,861.91
Balance on hand, including funds,		12,500,297.16
GRAND TOTAL,		\$67,904,159.07

¹ Includes \$36,990 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1910.

CITY OF BOSTON.

PAYMENTS.		POPULATION 686,092
Maintenance,		\$20,526,271.23
<i>Departmental,</i>		<i>18,978,937.65</i>
General government,		1,116,263.39
Protection of persons and property,		4,398,829.07
Health and sanitation,		2,382,540.74
Highways,		2,555,112.60
Charities,		1,294,936.60
Soldiers' benefits,		203,382.64
Education,		5,222,122.24
Libraries,		391,015.29
Recreation,		1,264,266.18
Unclassified,		150,468.90
<i>Public service enterprises,</i>		<i>1,453,572.83</i>
Electric light,		—
Water,		911,723.93
All other,		541,848.90
<i>Cemeteries,</i>		<i>30,501.87</i>
<i>Administration of trust funds,</i>		<i>3,259.88</i>
Interest,		5,812,112.04
<i>Loans, general purposes,</i>		<i>3,910,487.03</i>
<i>Loans, public service enterprises,</i>		<i>1,896,895.01</i>
<i>Loans, cemeteries,</i>		<i>4,730.00</i>
Outlays,		6,706,474.91
<i>Departmental,</i>		<i>4,505,350.05</i>
General government,		81,438.22
Protection of persons and property,		133,459.85
Health and sanitation,		1,065,367.07
Highways,		1,403,921.33
Charities,		56,288.72
Education,		880,440.08
Libraries,		89,425.94
Recreation,		653,276.21
Unclassified,		161,732.63
<i>Public service enterprises,</i>		<i>2,182,784.51</i>
Electric light,		—
Water,		186,862.69
All other,		1,995,921.82
<i>Cemeteries,</i>		<i>18,340.86</i>
Municipal indebtedness,		10,616,887.88
<i>From sinking funds,</i>		<i>2,992,975.00</i>
<i>From revenue and other sources,</i>		<i>1,168,912.88</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>6,455,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>—</i>
Transfers,		4,772,050.31
<i>To sinking funds from revenue,</i>		<i>1,725,629.44</i>
<i>To sinking funds from premiums,</i>		<i>—</i>
<i>All other,</i>		<i>3,046,420.87</i>
Refunds,		55,005.10
Agency, trust, and investment,		7,824,379.12
<i>Taxes and licenses for State,</i>		<i>3,170,721.91</i>
<i>Taxes for county,</i>		<i>1,590,295.58</i>
<i>Expenditures for grade crossings,</i>		<i>39,914.15</i>
<i>Sinking and other permanent funds,</i>		<i>3,093,447.48</i>
<i>All other,</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest,		\$26,338,383.27
Permanent debt (except from sinking funds),		1,168,912.88
Sinking fund requirements from revenue,		1,725,629.44
Premiums paid to sinking funds,		—
Outlays,		6,706,474.91
Permanent debt from sinking funds,		2,992,975.00
Bonds refunded, current year,		—
Temporary loans,		6,455,000.00
Transfers (except to sinking funds) and refunds,		3,101,425.97
Agency, trust, and investment,		7,824,379.12
Total payments,		\$56,313,180.59
Balance on hand, including funds,		11,590,978.48
GRAND TOTAL,		\$67,904,159.07

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 1.

RECEIPTS.	Worcester POPULATION 145,986	Fall River POPULATION 119,295	Lowell POPULATION 106,294	Cambridge POPULATION 104,839
REVENUE.	\$3,945,055.14	\$2,348,358.10	\$2,106,584.25	\$3,070,156.25
General,	2,917,879.87	1,908,828.59	1,678,888.71	2,353,459.53
<i>Taxes,</i>	<i>2,660,515.03</i>	<i>1,744,657.01</i>	<i>1,553,242.80</i>	<i>2,333,680.63</i>
Property and poll,	2,295,192.59	1,649,997.94	1,421,553.86	2,092,678.39
Corporation, bank, etc.,	365,322.44	94,659.07	131,688.94	241,002.24
<i>Licenses and permits,</i>	<i>200,567.67</i>	<i>149,436.05</i>	<i>116,008.15</i>	<i>4,497.25</i>
<i>Fines and forfeits,</i>	<i>6,729.63</i>	<i>3,232.27</i>	<i>5,982.41</i>	<i>5,730.97</i>
<i>Grants and gifts,</i>	<i>50,067.54</i>	<i>6,503.26</i>	<i>3,655.35</i>	<i>9,550.68</i>
For expenses,	22,030.54	6,503.26	3,655.35	9,550.68
For outlays,	28,037.00	—	—	—
All other,	—	—	—	—
Commercial,	1,027,175.27	439,529.51	427,695.54	716,696.72
<i>Special assessments,</i>	<i>158,394.19</i>	<i>12,843.09</i>	<i>37,229.53</i>	<i>50,342.62</i>
To meet expenses,	64,438.02	99.85	31,605.64	36,432.29
To meet outlays,	73,956.17	12,743.24	5,623.89	13,910.33
<i>Privileges,</i>	<i>19,669.08</i>	<i>11,113.43</i>	<i>10,308.37</i>	<i>12,678.81</i>
<i>Departmental,</i>	<i>208,277.76</i>	<i>43,876.74</i>	<i>53,740.31</i>	<i>63,896.23</i>
General government,	8,194.40	2,221.20	1,269.03	6,177.02
Protection of persons and property,	10,897.42	2,455.79	3,445.85	1,948.89
Health and sanitation,	31,965.13	7,473.76	7,077.37	22,884.97
Highways,	47,321.66	4,380.18	433.04	2,506.94
Charities,	65,731.28	10,710.66	6,480.00	7,740.16
Soldiers' benefits,	24,667.00	8,262.00	19,713.00	12,981.00
Education,	12,729.30	7,528.39	13,643.59	5,547.27
Libraries,	1,760.56	768.76	450.75	936.96
Recreation,	4,994.36	74.00	1,073.00	2,658.51
Unclassified,	16.65	2.00	154.68	514.51
<i>Public service enterprises,</i>	<i>415,619.86</i>	<i>231,737.98</i>	<i>231,326.18</i>	<i>399,225.90</i>
Electric light,	—	—	—	—
Water,	415,619.86	231,011.73	231,278.53	399,211.57
All other,	—	726.25	47.65	14.33
<i>Cemeteries,</i>	<i>18,279.27</i>	<i>14,729.20</i>	<i>10,637.89</i>	<i>17,493.88</i>
<i>Interest,</i>	<i>227,035.11</i>	<i>125,229.07</i>	<i>84,452.76</i>	<i>173,059.28</i>
On sinking funds,	171,309.59	105,473.87	43,192.77	145,692.68
On trust and investment funds,	32,755.75	7,996.06	11,299.73	6,238.43
All other,	22,969.77	11,759.14	29,960.26	21,128.17
NON-REVENUE.	\$4,965,892.23	\$1,957,151.35	\$2,149,389.77	\$2,401,036.50
Offsets to outlays,	38,259.25	6,737.04	5,586.28	86,856.30
<i>Departmental,</i>	<i>7,922.62</i>	<i>6,737.04</i>	<i>2,734.19</i>	<i>82,306.68</i>
<i>Public service enterprises,</i>	<i>30,336.63</i>	<i>—</i>	<i>2,852.09</i>	<i>4,549.62</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,318,763.66	1,029,199.85	1,749,360.88	877,534.44
<i>Loans, general purposes,</i>	<i>399,000.00</i>	<i>366,291.00</i>	<i>471,700.00</i>	<i>315,250.00</i>
<i>Loans, public service enterprises,</i>	<i>425,000.00</i>	<i>—</i>	<i>75,000.00</i>	<i>62,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,230,000.00</i>	<i>649,900.00</i>	<i>1,200,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>254,321.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>10,442.40</i>	<i>18,008.85</i>	<i>2,660.88</i>	<i>284.44</i>
Transfers,	1,362,314.31	486,111.29	81,051.27	725,224.86
<i>From sinking funds,</i>	<i>546,000.00</i>	<i>190,000.00</i>	<i>—</i>	<i>298,000.00</i>
All other,	816,314.31	296,111.29	81,051.27	427,224.86
Refunds,	50,643.87	11,750.93	6,046.21	61,568.86
Agency, trust, and investment,	1,195,911.14	423,352.24	307,345.13	649,852.04
<i>Taxes and licenses for State,</i>	<i>308,117.22</i>	<i>226,735.54</i>	<i>184,032.79</i>	<i>182,588.76</i>
<i>Taxes for county,</i>	<i>137,433.50</i>	<i>127,036.42</i>	<i>75,505.60</i>	<i>98,105.68</i>
<i>Reimbursements for grade crossings,</i>	<i>48,313.62</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>702,046.80</i>	<i>69,580.28</i>	<i>47,806.74</i>	<i>369,157.60</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$3,983,314.39	\$2,355,095.14	\$2,112,170.53	\$3,157,012.55
Premiums,	10,442.40	13,008.85	2,660.88	284.44
Municipal indebtedness,	2,308,321.26	1,016,191.00	1,746,700.00	877,250.00
Transfers and refunds,	1,412,958.18	497,862.22	87,097.48	786,793.72
Agency, trust, and investment,	1,195,911.14	423,352.24	307,345.13	649,852.04
Total receipts,	\$8,910,947.37	\$4,305,509.45	\$4,255,974.02	\$5,471,192.75
Balance on hand, including funds,	601,002.22	676,406.01	165,781.23	218,546.26
GRAND TOTAL,	\$9,511,949.59	\$4,980,914.46	\$4,421,755.25	\$5,689,739.01

Graded According to Population of 1910 — Continued.

GROUP 1.

PAYMENTS.	Worcester POPULATION 145,986	Fall River POPULATION 119,295	Lowell POPULATION 106,294	Cambridge POPULATION 104,839
Maintenance,	\$2,722,576.37	\$1,627,718.39	\$1,552,386.90	\$1,947,606.52
<i>Departmental,</i>	<i>2,599,467.97</i>	<i>1,525,593.99</i>	<i>1,429,521.06</i>	<i>1,818,301.17</i>
General government,	139,507.93	93,847.48	117,327.97	123,608.47
Protection of persons and property,	509,751.98	357,639.47	348,812.35	392,149.99
Health and sanitation,	272,782.80	164,709.23	146,797.97	265,699.09
Highways,	396,219.26	198,175.76	205,814.17	256,249.75
Charities,	213,527.00	119,163.64	89,669.98	68,459.25
Soldiers' benefits,	37,582.33	19,914.55	39,284.05	27,237.70
Education,	897,191.27	512,398.72	443,386.62	561,204.82
Libraries,	55,898.62	29,459.47	20,990.82	31,950.48
Recreation,	63,254.74	21,568.39	13,362.21	66,710.22
Unclassified,	13,752.04	8,717.28	4,074.92	25,031.40
<i>Public service enterprises,</i>	<i>98,469.70</i>	<i>77,593.02</i>	<i>111,993.55</i>	<i>109,301.86</i>
Electric light,	—	—	—	—
Water,	98,085.93	76,664.08	111,034.30	109,191.86
All other,	383.77	928.94	959.25	110.00
<i>Cemeteries,</i>	<i>24,628.20</i>	<i>24,531.38</i>	<i>10,847.29</i>	<i>19,993.49</i>
<i>Administration of trust funds,</i>	<i>10.50</i>	—	<i>25.00</i>	<i>10.00</i>
Interest,	442,485.35	297,154.51	184,169.47	544,258.18
<i>Loans, general purposes,</i>	<i>279,732.00</i>	<i>250,357.01</i>	<i>137,763.00</i>	<i>426,990.70</i>
<i>Loans, public service enterprises,</i>	<i>162,753.35</i>	<i>46,797.50</i>	<i>46,406.47</i>	<i>116,987.48</i>
<i>Loans, cemeteries,</i>	—	—	—	<i>280.00</i>
Outlays,	1,066,889.31	481,114.43	387,256.46	492,216.08
<i>Departmental,</i>	<i>666,544.14</i>	<i>417,207.49</i>	<i>244,069.78</i>	<i>427,940.10</i>
General government,	—	5,775.96	1,320.00	1,566.78
Protection of persons and property,	6,385.18	4,734.16	15,629.69	1,150.00
Health and sanitation,	147,718.78	75,121.76	97,967.50	48,383.40
Highways,	350,425.01	168,655.79	121,026.88	245,307.08
Charities,	5,604.71	462.17	2,509.50	—
Education,	100,846.42	140,603.73	2,960.40	52,432.08
Libraries,	—	1,533.29	—	161.30
Recreation,	55,564.04	16,505.08	2,655.81	78,939.46
Unclassified,	—	3,815.55	—	—
<i>Public service enterprises,</i>	<i>400,345.17</i>	<i>62,479.94</i>	<i>141,897.06</i>	<i>64,275.98</i>
Electric light,	—	—	—	—
Water,	400,345.17	62,479.94	141,897.06	64,275.98
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,427.00</i>	<i>1,289.62</i>	—
Municipal indebtedness,	2,228,953.45	900,456.00	1,600,199.20	858,861.91
<i>From sinking funds,</i>	<i>546,000.00</i>	<i>190,000.00</i>	—	<i>298,000.00</i>
<i>From revenue and other sources,</i>	<i>94,600.86</i>	<i>69,456.00</i>	<i>300,199.20</i>	<i>60,861.91</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,330,000.00</i>	<i>641,000.00</i>	<i>1,300,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>258,352.59</i>	—	—	—
Transfers,	1,362,314.31	486,111.29	81,051.27	725,224.86
<i>To sinking funds from revenue,</i>	<i>433,946.25</i>	<i>276,486.83</i>	<i>30,500.00</i>	<i>403,995.29</i>
<i>To sinking funds from premiums,</i>	<i>10,442.40</i>	<i>12,638.85</i>	—	<i>1,186.47</i>
<i>All other,</i>	<i>917,925.66</i>	<i>196,985.61</i>	<i>50,551.27</i>	<i>320,043.10</i>
Refunds,	50,643.87	11,750.93	6,046.21	61,568.86
Agency, trust, and investment,	1,081,562.77	687,433.33	379,633.52	908,076.38
<i>Taxes and licenses for State,</i>	<i>308,117.22</i>	<i>226,735.64</i>	<i>184,033.04</i>	<i>182,588.76</i>
<i>Taxes for county,</i>	<i>137,433.50</i>	<i>127,036.42</i>	<i>75,505.60</i>	<i>98,105.68</i>
<i>Expenditures for grade crossings,</i>	<i>44,100.49</i>	—	—	—
<i>Sinking and other permanent funds,</i>	<i>591,911.56</i>	<i>333,661.37</i>	<i>120,094.88</i>	<i>627,381.94</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$3,165,061.72	\$1,924,872.90	\$1,736,556.37	\$2,491,864.70
Permanent debt (except from sinking funds),	94,600.86	69,456.00	300,199.20	60,861.91
Sinking fund requirements from revenue,	433,946.25	276,486.83	30,500.00	403,995.29
Premiums paid to sinking funds,	10,442.40	12,638.85	—	1,186.47
Outlays,	1,066,889.31	481,114.43	387,256.46	492,216.08
Permanent debt from sinking funds,	546,000.00	190,000.00	—	298,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,588,352.59	641,000.00	1,300,000.00	500,000.00
Transfers (except to sinking funds) and refunds,	968,569.53	208,736.54	56,597.48	381,611.96
Agency, trust, and investment,	1,081,562.77	687,433.33	379,633.52	908,076.38
Total payments,	\$8,955,425.43	\$4,491,738.88	\$4,190,743.03	\$5,537,812.79
Balance on hand, including funds,	556,524.16	489,175.58	231,012.22	151,926.22
GRAND TOTAL,	\$9,511,949.59	\$4,980,914.46	\$4,421,755.25	\$5,689,739.01

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 2.

RECEIPTS.	New Bedford POPULATION 96,652	Lynn POPULATION 89,336	Springfield POPULATION 88,926	Lawrence POPULATION 85,892
REVENUE.	\$2,660,589.80	\$2,035,896.94	\$3,024,386.00	\$1,753,224.59
General,	2,141,197.17	1,480,435.30	2,371,200.47	1,470,760.18
Taxes,	2,029,818.78	1,459,231.77	2,236,166.46	1,333,599.23
Property and poll,	1,762,412.67	1,368,958.52	2,014,636.13	1,212,490.42
Corporation, bank, etc.,	267,406.11	90,273.25	221,530.33	121,108.81
Licenses and permits,	91,521.75	8,044.62	118,918.22	122,337.00
Fines and forfeits,	4,599.16	9,693.93	11,408.10	7,221.00
Grants and gifts,	15,257.48	3,464.98	4,707.69	7,602.95
For expenses,	15,257.48	3,464.98	4,707.69	6,202.95
For outlays,	—	—	—	1,400.00
All other,	—	—	—	—
Commercial,	519,392.63	555,461.64	653,185.53	282,464.41
Special assessments,	41,083.55	48,335.95	64,709.31	33,824.19
To meet expenses,	950.00	48,335.95	29,826.97	24,698.65
To meet outlays,	40,133.55	—	34,882.34	9,125.54
Privileges,	10,186.64	9,614.99	14,584.19	4,607.18
Departmental,	71,233.22	79,868.69	108,908.41	41,485.87
General government,	5,544.65	3,263.17	6,075.01	1,501.45
Protection of persons and property,	1,025.98	3,007.54	4,284.14	2,450.98
Health and sanitation,	16,349.04	19,119.59	12,861.86	6,357.83
Highways,	12,359.87	3,883.34	23,086.01	465.81
Charities,	10,938.53	9,584.39	16,541.30	15,309.99
Soldiers' benefits,	17,234.00	33,336.50	14,218.20	6,174.50
Education,	5,941.41	1,258.98	29,466.45	4,474.25
Libraries,	1,083.95	997.18	—	177.76
Recreation,	703.93	1,340.00	2,025.44	576.66
Unclassified,	51.86	4,078.00	350.00	1 3,996.64
Public service enterprises,	275,988.63	320,828.42	398,246.15	153,181.80
Electric light,	—	—	—	—
Water,	266,673.39	320,828.42	398,246.15	153,181.80
All other,	9,315.24	—	—	—
Cemeteries,	17,662.29	20,650.01	—	12,746.46
Interest,	103,238.30	76,163.58	66,737.47	36,618.91
On sinking funds,	73,652.63	43,778.39	37,002.88	9,768.27
On trust and investment funds,	22,051.55	10,931.96	—	2,856.75
All other,	7,534.12	21,453.23	29,734.59	23,993.89
NON-REVENUE.	\$4,316,788.34	\$2,684,727.22	\$1,800,338.18	\$2,850,584.03
Offsets to outlays,	11,262.35	7,194.34	30,846.97	511,683.48
Departmental,	—	7,194.34	24,427.60	1 511,683.48
Public service enterprises,	11,262.35	—	6,419.37	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	3,064,113.29	1,505,632.33	1,288,476.75	1,900,000.00
Loans, general purposes,	1,205,077.28	351,000.00	525,000.00	100,000.00
Loans, public service enterprises,	160,000.00	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	1,475,000.00	1,150,000.00	750,000.00	1,800,000.00
Unpaid warrants or orders, current year,	202,803.17	—	—	—
Premiums,	21,232.84	4,632.33	13,476.75	—
Transfers,	549,772.72	480,656.45	121,967.36	66,628.90
From sinking funds,	270,000.00	160,000.00	—	—
All other,	279,772.72	320,656.45	121,967.36	66,628.90
Refunds,	17,177.17	6,896.71	5,654.70	10,338.04
Agency, trust, and investment,	674,462.81	684,347.39	353,392.40	361,933.61
Taxes and licenses for State,	206,962.92	129,875.06	244,126.31	145,612.13
Taxes for county,	114,460.93	102,219.99	105,266.09	88,641.48
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	353,048.96	452,252.34	4,000.00	127,680.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$2,671,852.15	\$2,043,091.28	\$3,055,232.97	\$2,264,908.07
Premiums,	21,232.84	4,632.33	13,476.75	—
Municipal indebtedness,	3,042,880.45	1,501,000.00	1,275,000.00	1,900,000.00
Transfers and refunds,	566,949.89	487,553.16	127,622.06	76,966.94
Agency, trust, and investment,	674,462.81	684,347.39	353,392.40	361,933.61
Total receipts,	\$6,977,378.14	\$4,720,624.16	\$4,824,724.18	\$4,603,808.62
Balance on hand, including funds,	396,864.97	237,794.75	1,221,686.53	82,800.53
GRAND TOTAL,	\$7,374,243.11	\$4,958,418.91	\$5,046,410.71	\$4,686,609.15

1 For explanation see pages viii and ix.

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	New Bedford POPULATION 96,652	Lynn POPULATION 89,336	Springfield POPULATION 88,926	Lawrence POPULATION 85,892
Maintenance,	\$1,788,565.09	\$1,419,928.82	\$2,066,804.93	\$1,545,509.42
<i>Departmental,</i>	<i>1,668,479.87</i>	<i>1,256,976.65</i>	<i>1,886,381.40</i>	<i>1,467,368.83</i>
General government,	137,444.05	102,110.90	99,552.86	69,362.19
Protection of persons and property,	343,414.77	293,652.11	430,350.75	252,385.70
Health and sanitation,	233,999.77	146,315.10	188,012.30	164,864.90
Highways,	246,379.17	147,953.75	290,141.49	183,381.14
Charities,	71,950.60	61,141.36	51,565.23	65,263.77
Soldiers' benefits,	46,999.34	51,659.83	18,677.83	11,163.00
Education,	483,890.35	386,363.34	688,041.57	345,291.50
Libraries,	48,299.31	24,228.52	55,707.69	19,779.18
Recreation,	51,685.66	34,979.14	54,463.24	16,395.03
Unclassified,	4,416.85	8,571.50	9,868.44	1 329,482.42
<i>Public service enterprises,</i>	<i>80,928.35</i>	<i>122,627.81</i>	<i>180,423.53</i>	<i>72,484.14</i>
Electric light,	—	—	—	—
Water,	78,957.92	122,627.81	180,423.53	72,484.14
All other,	1,970.43	—	—	—
<i>Cemeteries,</i>	<i>39,156.87</i>	<i>37,552.96</i>	—	<i>15,656.45</i>
<i>Administration of trust funds,</i>	—	<i>2,772.50</i>	—	—
Interest,	352,063.60	215,964.11	252,860.72	131,988.18
<i>Loans, general purposes,</i>	<i>277,392.55</i>	<i>143,468.00</i>	<i>164,155.72</i>	<i>102,068.18</i>
<i>Loans, public service enterprises,</i>	<i>74,671.05</i>	<i>72,496.11</i>	<i>88,705.00</i>	<i>29,920.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	1,424,074.89	591,625.68	1,093,863.45	313,112.22
<i>Departmental,</i>	<i>1,165,840.08</i>	<i>418,688.66</i>	<i>888,949.55</i>	<i>312,985.57</i>
General government,	126,208.75	3,986.36	443,818.29	—
Protection of persons and property,	782.55	27,913.11	103,468.98	—
Health and sanitation,	452,423.21	61,275.81	61,114.96	14,984.80
Highways,	296,767.75	161,608.43	197,344.14	136,239.31
Charities,	—	—	—	—
Education,	282,933.57	150,573.25	43,354.84	5,014.20
Libraries,	—	—	—	—
Recreation,	6,724.25	13,331.60	39,848.34	1,630.61
Unclassified,	—	—	—	1 155,116.65
<i>Public service enterprises,</i>	<i>246,865.98</i>	<i>172,937.12</i>	<i>204,913.90</i>	—
Electric light,	—	—	—	—
Water,	246,865.98	172,937.12	204,913.90	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>11,368.83</i>	—	—	<i>126.65</i>
Municipal indebtedness,	2,231,354.78	1,311,740.66	939,200.00	2,004,700.00
<i>From sinking funds,</i>	<i>270,000.00</i>	<i>160,000.00</i>	—	—
<i>From revenue and other sources,</i>	<i>284,402.98</i>	<i>101,740.66</i>	<i>189,200.00</i>	<i>204,700.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,475,000.00</i>	<i>1,050,000.00</i>	<i>750,000.00</i>	<i>1,800,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>201,951.80</i>	—	—	—
Transfers,	549,772.72	480,656.45	121,967.36	66,628.90
<i>To sinking funds from revenue,</i>	<i>125,684.00</i>	<i>184,017.00</i>	<i>80,952.96</i>	<i>20,949.32</i>
<i>To sinking funds from premiums,</i>	<i>175.55</i>	<i>7.09</i>	—	—
<i>All other,</i>	<i>423,913.17</i>	<i>296,632.36</i>	<i>41,014.40</i>	<i>45,679.58</i>
Refunds,	17,177.17	6,896.71	5,654.70	10,338.04
Agency, trust, and investment,	587,258.11	753,737.39	474,228.98	347,933.61
<i>Taxes and licenses for State,</i>	<i>206,962.92</i>	<i>129,875.06</i>	<i>244,126.31</i>	<i>145,612.13</i>
<i>Taxes for county,</i>	<i>114,460.93</i>	<i>102,819.99</i>	<i>105,266.09</i>	<i>88,641.48</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>265,844.26</i>	<i>521,642.34</i>	<i>124,836.58</i>	<i>113,680.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$2,140,628.69	\$1,635,892.93	\$2,319,665.65	\$1,677,497.60
Permanent debt (except from sinking funds),	284,402.98	101,740.66	189,200.00	204,700.00
Sinking fund requirements from revenue,	125,684.00	184,017.00	80,952.96	20,949.32
Premiums paid to sinking funds,	175.55	7.09	—	—
Outlays,	1,424,074.89	591,625.68	1,093,863.45	313,112.22
Permanent debt from sinking funds,	270,000.00	160,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,676,951.80	1,050,000.00	750,000.00	1,800,000.00
Transfers (except to sinking funds) and refunds,	441,090.34	303,529.07	46,669.10	56,017.62
Agency, trust, and investment,	587,258.11	753,737.39	474,228.98	347,933.61
Total payments,	\$6,960,266.36	\$4,780,549.82	\$4,954,580.14	\$4,420,210.37
Balance on hand, including funds,	423,976.75	177,869.09	1,091,830.57	266,398.78
GRAND TOTAL,	\$7,374,243.11	\$4,958,418.91	\$6,046,410.71	\$4,686,609.15

¹ For explanation see pages viii and ix.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 3.

RECEIPTS.	Somerville POPULATION 77,236	Holyoke POPULATION 57,730	Brockton POPULATION 56,878	Malden POPULATION 44,404
REVENUE.	\$1,655,022.41	\$1,764,961.54	\$1,335,508.22	\$997,481.17
General,	1,268,042.13	1,033,301.50	983,380.94	745,120.20
<i>Taxes,</i>	<i>1,262,548.28</i>	<i>949,693.95</i>	<i>962,861.25</i>	<i>739,381.20</i>
Property and poll,	1,174,690.08	846,405.54	877,861.65	648,082.03
Corporation, bank, etc.,	77,858.20	103,288.41	84,999.60	91,299.17
<i>Licenses and permits,</i>	<i>3,916.50</i>	<i>76,155.00</i>	<i>4,214.00</i>	<i>1,312.50</i>
<i>Fines and forfeits,</i>	<i>2,962.00</i>	<i>6,210.90</i>	<i>10,723.20</i>	<i>1,746.89</i>
<i>Grants and gifts,</i>	<i>8,615.35</i>	<i>3,241.65</i>	<i>6,532.49</i>	<i>2,679.61</i>
For expenses,	8,615.35	3,241.65	5,582.49	2,679.61
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	386,980.28	731,660.04	352,127.28	252,360.97
<i>Special assessments,</i>	<i>59,162.32</i>	<i>11,248.78</i>	<i>36,869.03</i>	<i>38,760.59</i>
To meet expenses,	34,118.51	—	16,093.90	33,673.19
To meet outlays,	25,033.81	11,248.78	20,775.13	5,087.40
<i>Privileges,</i>	<i>9,851.49</i>	<i>6,498.83</i>	<i>8,098.28</i>	<i>7,947.30</i>
<i>Departmental,</i>	<i>60,978.46</i>	<i>29,091.11</i>	<i>118,800.16</i>	<i>34,964.85</i>
General government,	5,329.73	2,198.29	2,300.76	2,788.53
Protection of persons and property,	3,730.92	1,354.84	4,579.41	425.09
Health and sanitation,	19,861.16	933.54	71,461.56	9,925.82
Highways,	1,287.89	5,166.69	6,072.77	1,108.34
Charities,	9,192.71	9,456.08	12,276.14	8,969.74
Soldiers' benefits,	17,239.00	2,850.00	18,772.95	8,709.50
Education,	809.12	1,087.01	2,164.07	2,356.44
Libraries,	1,568.71	—	621.50	648.89
Recreation,	1,959.22	44.66	51.00	32.50
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>244,468.63</i>	<i>625,348.00</i>	<i>136,633.18</i>	<i>102,031.78</i>
Electric light,	—	1 494,262.07	—	—
Water,	244,468.63	131,085.93	136,633.18	102,031.78
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>6,951.83</i>	<i>7,386.61</i>
<i>Interest,</i>	<i>12,529.38</i>	<i>66,473.32</i>	<i>45,274.80</i>	<i>61,269.94</i>
On sinking funds,	—	16,145.23	23,147.07	23,445.42
On trust and investment funds,	771.78	32,842.50	3,850.27	19,945.83
All other,	11,757.60	17,485.59	18,277.46	17,878.69
NON-REVENUE.	\$1,433,433.65	\$1,292,670.64	\$1,321,467.39	\$1,179,719.48
Offsets to outlays,	7,290.92	11,230.44	26,148.13	5,681.44
<i>Departmental,</i>	<i>2,427.10</i>	<i>9,700.87</i>	<i>13,656.23</i>	<i>5,681.44</i>
<i>Public service enterprises,</i>	<i>4,863.82</i>	<i>1,530.07</i>	<i>11,491.85</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,088,220.70	889,462.70	992,265.50	894,427.17
<i>Loans, general purposes,</i>	<i>332,000.00</i>	<i>25,000.00</i>	<i>187,000.00</i>	<i>43,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>180,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>750,000.00</i>	<i>675,000.00</i>	<i>800,000.00</i>	<i>850,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>6,220.70</i>	<i>9,462.70</i>	<i>5,265.50</i>	<i>1,427.17</i>
Transfers,	52,460.93	78,646.63	93,854.07	83,276.30
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>50,000.00</i>
All other,	52,460.93	78,646.63	43,854.07	33,276.30
Refunds,	2,635.96	1,627.68	1,228.05	3,726.17
Agency, trust, and investment,	282,825.14	311,703.19	208,971.64	192,608.40
<i>Taxes and licenses for State,</i>	<i>107,620.37</i>	<i>119,740.08</i>	<i>76,901.32</i>	<i>73,438.14</i>
<i>Taxes for county,</i>	<i>68,374.94</i>	<i>46,947.43</i>	<i>61,644.83</i>	<i>59,130.85</i>
<i>Reimbursements for grade crossings,</i>	<i>109,305.65</i>	<i>—</i>	<i>—</i>	<i>21,649.28</i>
<i>Sinking and other permanent funds,</i>	<i>7,524.28</i>	<i>145,016.68</i>	<i>70,425.99</i>	<i>68,181.25</i>
All other,	—	—	—	169.38
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,662,313.33	\$1,776,191.98	\$1,360,656.35	\$1,003,162.61
Premiums,	6,220.70	9,462.70	5,265.50	1,427.17
Municipal indebtedness,	1,082,000.00	880,000.00	987,000.00	893,000.00
Transfers and refunds,	55,096.89	80,274.31	95,082.12	87,002.47
Agency, trust, and investment,	282,825.14	311,703.19	208,971.64	192,608.40
Total receipts,	\$3,088,456.06	\$3,057,632.18	\$2,656,975.61	\$2,177,200.65
Balance on hand, including funds,	110,329.09	447,094.17	255,699.81	47,831.28
GRAND TOTAL,	\$3,198,785.15	\$3,504,726.35	\$2,912,675.42	\$2,225,031.93

¹ Includes \$190,471.83 from gas.

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Somerville POPULATION 77,236	Holyoke POPULATION 57,730	Brockton POPULATION 56,878	Malden POPULATION 44,404
Maintenance,	\$1,219,329.94	\$1,290,162.61	\$957,480.16	\$722,986.66
<i>Departmental,</i>	<i>1,162,335.39</i>	<i>875,687.09</i>	<i>893,776.49</i>	<i>683,766.63</i>
General government,	70,775.18	67,945.71	60,267.42	42,865.85
Protection of persons and property,	229,011.85	215,316.66	189,275.25	127,600.98
Health and sanitation,	174,149.71	95,310.50	108,020.82	80,970.11
Highways,	121,432.87	95,836.24	111,558.16	92,711.93
Charities,	34,583.68	68,346.76	48,774.99	33,110.47
Soldiers' benefits,	38,914.56	3,928.00	28,995.00	15,425.72
Education,	415,560.54	290,937.57	323,809.39	246,203.61
Libraries,	39,661.96	15,000.00	15,952.44	20,393.03
Recreation,	34,833.92	19,470.09	3,952.03	22,940.49
Unclassified,	3,411.12	3,595.56	3,170.99	1,534.44
<i>Public service enterprises,</i>	<i>66,994.55</i>	<i>414,476.42</i>	<i>58,064.44</i>	<i>24,783.77</i>
Electric light,	—	¹ 319,877.67	—	—
Water,	56,994.55	94,597.75	58,064.44	24,783.77
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>5,639.23</i>	<i>14,430.26</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Interest,	189,550.92	143,581.27	145,355.72	150,180.15
<i>Loans, general purposes,</i>	<i>119,555.76</i>	<i>90,272.45</i>	<i>75,183.22</i>	<i>110,175.24</i>
<i>Loans, public service enterprises,</i>	<i>69,965.16</i>	<i>53,308.82</i>	<i>70,172.50</i>	<i>40,004.91</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	268,127.07	353,274.71	293,747.62	108,173.64
<i>Departmental,</i>	<i>244,273.19</i>	<i>145,968.00</i>	<i>238,636.93</i>	<i>87,273.60</i>
General government,	2,928.07	—	—	45.74
Protection of persons and property,	10,790.06	19,150.00	7,292.33	263.14
Health and sanitation,	33,642.37	17,990.15	88,795.51	53,479.84
Highways,	95,582.75	33,192.80	62,225.45	23,962.96
Charities,	7,862.74	25,770.78	—	—
Education,	64,715.34	45,430.48	56,968.16	480.08
Libraries,	25,902.46	—	46.95	6,971.05
Recreation,	2,849.40	4,433.79	23,308.53	2,070.79
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>23,853.88</i>	<i>207,306.71</i>	<i>54,426.69</i>	<i>20,573.79</i>
Electric light,	—	² 103,466.92	—	—
Water,	23,853.88	103,839.79	54,426.69	20,573.79
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>684.00</i>	<i>326.25</i>
Municipal indebtedness,	982,025.35	865,100.00	1,013,533.42	873,959.42
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>50,000.00</i>
<i>From revenue and other sources,</i>	<i>232,025.35</i>	<i>165,100.00</i>	<i>163,533.42</i>	<i>93,959.42</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>750,000.00</i>	<i>700,000.00</i>	<i>800,000.00</i>	<i>750,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	52,460.93	78,646.63	93,854.07	83,276.30
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>66,482.58</i>	<i>7,260.28</i>	<i>16,530.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>52,460.93</i>	<i>22,164.05</i>	<i>86,593.79</i>	<i>66,746.30</i>
Refunds,	2,635.96	1,627.68	1,228.05	3,726.17
Agency, trust, and investment,	260,862.95	336,773.39	204,805.67	184,484.72
<i>Taxes and licenses for State,</i>	<i>107,620.37</i>	<i>119,740.03</i>	<i>76,901.32</i>	<i>73,438.14</i>
<i>Taxes for county,</i>	<i>58,374.94</i>	<i>46,947.43</i>	<i>61,644.33</i>	<i>59,180.35</i>
<i>Expenditures for grade crossings,</i>	<i>87,405.37</i>	<i>—</i>	<i>—</i>	<i>6,500.00</i>
<i>Sinking and other permanent funds,</i>	<i>7,462.27</i>	<i>170,085.88</i>	<i>66,260.02</i>	<i>65,206.85</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>169.38</i>
RECAPITULATION.				
Maintenance and interest,	\$1,408,880.86	\$1,433,743.78	\$1,102,835.88	\$873,165.81
Permanent debt (except from sinking funds),	232,025.35	165,100.00	163,533.42	93,959.42
Sinking fund requirements from revenue,	—	56,482.58	7,260.28	16,530.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	268,127.07	353,274.71	293,747.62	108,173.64
Permanent debt from sinking funds,	—	—	50,000.00	30,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	750,000.00	700,000.00	800,000.00	750,000.00
Transfers (except to sinking funds) and refunds,	55,096.89	23,791.73	87,821.84	70,472.47
Agency, trust, and investment,	260,862.95	336,773.39	204,805.67	184,484.72
Total payments,	\$2,974,993.12	\$3,069,166.19	\$2,710,004.71	\$2,126,786.06
Balance on hand, including funds,	223,792.03	435,560.16	202,670.71	98,245.87
GRAND TOTAL,	\$3,198,785.15	\$3,504,726.35	\$2,912,675.42	\$2,225,031.93

¹ Includes \$122,374.50 for gas.² Includes \$78,372.54 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 4.

RECEIPTS.	Haverhill POPULATION 44,115	Salem POPULATION 43,697	Newton POPULATION 39,806	Fitchburg POPULATION 37,826
REVENUE.	\$1,003,333.81	\$881,157.07	\$1,802,246.63	\$860,101.96
General,	746,947.28	674,780.55	1,426,436.06	655,332.82
Taxes,	680,949.19	666,470.07	1,403,455.18	606,333.07
Property and poll,	636,588.67	601,637.53	1,262,341.64	542,426.76
Corporation, bank, etc.,	44,360.52	64,832.54	141,113.54	63,906.31
Licenses and permits,	58,406.84	1,772.00	1,219.00	43,306.75
Fines and forfeits,	4,174.40	5,087.42	2,163.93	2,895.30
Grants and gifts,	3,368.38	1,461.06	19,587.95	2,798.70
For expenses,	3,368.38	1,451.06	13,597.95	2,798.70
For outlays,	—	—	6,000.00	—
All other,	48.47	—	—	—
Commercial,	256,386.53	206,376.52	375,810.57	204,769.14
Special assessments,	18,824.11	14,513.71	62,212.22	23,801.92
To meet expenses,	18,824.11	8,719.04	42,080.71	10,431.61
To meet outlays,	—	5,704.67	20,131.51	13,362.31
Privileges,	9,954.07	5,283.04	6,332.48	3,348.65
Departmental,	51,447.25	59,161.61	36,390.54	34,486.63
General government,	5,308.43	1,035.04	2,832.49	2,259.97
Protection of persons and property,	859.42	1,322.68	16,275.76	4,162.19
Health and sanitation,	853.93	11,278.17	1,105.95	1,325.88
Highways,	5,299.73	—	2,477.92	3,015.14
Charities,	19,660.89	6,592.37	2,666.57	18,266.12
Soldiers' benefits,	16,630.45	16,373.00	3,091.00	4,663.00
Education,	1,971.71	1,025.61	4,824.10	994.26
Libraries,	729.19	421.22	2,909.47	239.29
Recreation,	133.50	1,239.85	207.28	462.34
Unclassified,	—	176.67	—	98.46
Public service enterprises,	122,733.94	123,323.55	154,287.11	93,509.61
Electric light,	—	—	—	—
Water,	122,720.20	121,991.51	154,287.11	93,509.61
All other,	13.74	1,332.04	—	—
Cemeteries,	—	3,581.93	—	6,652.75
Interest,	53,427.16	20,209.68	116,588.22	40,969.58
On sinking funds,	28,823.61	—	98,068.54	15,722.24
On trust and investment funds,	8,252.68	11,285.35	4,023.44	20,051.38
All other,	16,350.87	8,924.33	14,496.24	5,195.96
NON-REVENUE.	\$1,820,815.95	\$793,977.76	\$1,992,136.75	\$1,977,848.66
Offsets to outlays,	19,472.69	543.00	10,229.11	5,992.47
Departmental,	8,814.83	543.00	9,921.53	5,992.47
Public service enterprises,	10,657.76	—	307.53	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	671,722.89	631,034.25	1,080,382.42	1,301,885.16
Loans, general purposes,	161,000.00	226,000.00	82,000.00	190,400.00
Loans, public service enterprises,	—	6,000.00	—	10,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	510,000.00	395,000.00	960,000.00	1,095,000.00
Unpaid warrants or orders, current year,	—	—	38,381.07	—
Premiums,	722.89	4,034.25	1.35	6,435.16
Transfers,	515,794.02	9,128.20	400,955.92	93,386.08
From sinking funds,	300,000.00	—	279,000.00	35,000.00
All other,	215,794.02	9,128.20	121,955.92	58,386.08
Refunds,	3,621.58	1,598.76	22,736.32	3,424.25
Agency, trust, and investment,	610,204.77	151,673.55	477,832.98	573,160.70
Taxes and licenses for State,	80,353.80	60,826.10	121,852.61	68,619.20
Taxes for county,	44,950.97	49,706.79	66,802.63	30,672.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	484,900.00	41,140.66	289,177.69	473,869.50
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,022,806.50	\$881,700.07	\$1,812,475.74	\$866,094.43
Premiums,	722.89	4,034.25	1.35	6,485.16
Municipal indebtedness,	671,000.00	627,000.00	1,080,381.07	1,295,400.00
Transfers and refunds,	519,415.60	10,726.96	423,692.24	96,810.33
Agency, trust, and investment,	610,204.77	151,673.55	477,832.98	573,160.70
Total receipts,	\$2,824,149.76	\$1,675,134.83	\$3,794,383.38	\$2,837,950.62
Balance on hand, including funds,	72,234.91	54,299.71	135,428.43	56,959.90
GRAND TOTAL,	\$2,896,384.67	\$1,729,434.54	\$3,929,811.81	\$2,894,910.52

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Haverhill POPULATION 44,115	Salem POPULATION 43,697	Newton POPULATION 39,806	Fitchburg POPULATION 37,826
Maintenance,	\$691,481.80	\$689,268.99	\$1,062,001.63	\$635,880.64
<i>Departmental,</i>	<i>661,467.76</i>	<i>630,174.86</i>	<i>1,025,490.45</i>	<i>664,671.58</i>
General government,	55,981.96	55,996.17	73,957.42	34,217.45
Protection of persons and property,	115,582.59	123,774.99	229,871.84	114,551.73
Health and sanitation,	53,584.07	80,888.02	95,891.37	47,801.83
Highways,	83,460.36	90,026.09	154,027.83	98,504.22
Charities,	48,228.04	39,664.16	26,940.26	63,821.90
Soldiers' benefits,	35,236.25	26,580.69	4,812.00	14,105.31
Education,	224,335.68	173,651.34	368,506.45	167,034.67
Libraries,	20,456.92	16,829.85	29,136.81	9,679.48
Recreation,	10,839.41	11,483.64	37,331.11	9,175.09
Unclassified,	3,762.48	11,279.91	5,015.36	5,779.90
<i>Public service enterprises,</i>	<i>39,473.50</i>	<i>50,426.60</i>	<i>36,092.26</i>	<i>60,981.46</i>
Electric light,	—	—	—	—
Water,	39,465.24	49,523.09	36,092.26	60,981.46
All other,	8.26	902.51	—	—
<i>Cemeteries,</i>	<i>380.54</i>	<i>8,565.28</i>	<i>354.92</i>	<i>9,640.70</i>
<i>Administration of trust funds,</i>	<i>160.00</i>	<i>108.25</i>	<i>64.00</i>	<i>586.90</i>
Interest,	103,743.55	51,838.39	308,964.14	74,221.35
<i>Loans, general purposes,</i>	<i>65,703.55</i>	<i>48,228.39</i>	<i>255,128.65</i>	<i>55,678.56</i>
<i>Loans, public service enterprises,</i>	<i>38,040.00</i>	<i>3,610.00</i>	<i>53,835.49</i>	<i>18,542.79</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	193,701.09	261,911.04	220,490.53	380,492.46
<i>Departmental,</i>	<i>117,513.56</i>	<i>247,827.35</i>	<i>190,405.56</i>	<i>347,720.29</i>
General government,	22,195.28	44,212.79	8,206.14	8,194.36
Protection of persons and property,	34,129.19	42,044.61	56,500.66	203,674.40
Health and sanitation,	56,395.10	22,312.01	60,242.10	127,792.47
Highways,	—	—	—	2,067.50
Charities,	1,753.39	100,858.69	23,582.01	—
Education,	—	35,460.92	26,995.09	—
Libraries,	3,040.60	2,938.33	14,087.56	5,991.56
Recreation,	—	—	—	—
Unclassified,	81,187.63	14,083.69	30,084.97	31,381.95
<i>Public service enterprises,</i>	<i>81,187.53</i>	<i>14,083.69</i>	<i>30,084.97</i>	<i>31,381.95</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	1,590.22
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	887,380.12	543,350.00	1,390,872.27	1,076,434.31
<i>From sinking funds,</i>	<i>300,000.00</i>	<i>—</i>	<i>279,000.00</i>	<i>35,000.00</i>
<i>From revenue and other sources,</i>	<i>87,380.12</i>	<i>98,350.00</i>	<i>89,727.29</i>	<i>101,434.31</i>
<i>Bonds refunded, current year,</i>	<i>500,000.00</i>	<i>445,000.00</i>	<i>985,000.00</i>	<i>940,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>37,144.98</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	515,794.02	9,128.20	400,955.92	93,386.08
<i>To sinking funds from revenue,</i>	<i>59,745.00</i>	<i>—</i>	<i>82,400.00</i>	<i>25,300.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>456,049.02</i>	<i>9,128.20</i>	<i>318,555.92</i>	<i>68,086.08</i>
Refunds,	3,621.58	1,598.76	22,736.32	3,424.25
Agency, trust, and investment,	394,128.79	122,595.36	378,494.76	573,789.68
<i>Taxes and licenses for State,</i>	<i>80,353.80</i>	<i>60,826.10</i>	<i>121,852.61</i>	<i>68,619.20</i>
<i>Taxes for county,</i>	<i>44,950.97</i>	<i>49,706.79</i>	<i>66,802.68</i>	<i>30,672.00</i>
<i>Expenditures for grade crossings,</i>	<i>260.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>268,663.92</i>	<i>12,062.47</i>	<i>189,839.47</i>	<i>474,498.48</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$795,225.35	\$741,107.38	\$1,370,965.77	\$710,101.99
Permanent debt (except from sinking funds),	87,380.12	98,350.00	89,727.29	101,434.31
Sinking fund requirements from revenue,	59,745.00	—	82,400.00	25,300.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	198,701.09	261,911.04	220,490.53	380,492.46
Permanent debt from sinking funds,	300,000.00	—	279,000.00	35,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	500,000.00	445,000.00	1,022,144.98	940,000.00
Transfers (except to sinking funds) and refunds,	459,670.60	10,726.96	341,292.24	71,510.33
Agency, trust, and investment,	394,128.79	122,595.36	378,494.76	573,789.68
Total payments,	\$2,794,850.95	\$1,679,690.74	\$3,784,515.57	\$2,837,628.77
Balance on hand, including funds,	101,533.72	49,743.80	145,296.24	57,281.75
GRAND TOTAL,	\$2,896,384.67	\$1,729,434.54	\$3,929,811.81	\$2,894,910.52

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 5.

RECEIPTS.	Taunton POPULATION 34,259	Everett POPULATION 33,484	Quincy POPULATION 32,642	Chelsea POPULATION 32,452
REVENUE.	\$825,151.87	\$769,956.64	\$889,372.39	\$889,467.41
General,	528,836.11	575,890.38	653,778.80	686,845.84
<i>Taxes,</i>	<i>486,007.91</i>	<i>571,186.25</i>	<i>645,377.62</i>	<i>648,496.53</i>
Property and poll,	417,286.37	523,927.67	622,938.57	615,064.34
Corporation, bank, etc.,	68,721.54	47,258.58	22,438.95	33,432.19
<i>Licenses and permits,</i>	<i>87,149.65</i>	<i>1,599.00</i>	<i>2,415.00</i>	<i>32,669.17</i>
<i>Fines and forfeits,</i>	<i>1,904.25</i>	<i>861.34</i>	<i>3,614.29</i>	<i>4,362.14</i>
<i>Grants and gifts,</i>	<i>3,774.30</i>	<i>2,253.79</i>	<i>2,371.99</i>	<i>1,318.00</i>
For expenses,	3,774.30	2,253.79	2,371.99	1,318.00
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	296,315.76	194,066.26	235,593.59	202,621.57
<i>Special assessments,</i>	<i>27,118.65</i>	<i>22,343.97</i>	<i>32,481.93</i>	<i>10,403.70</i>
To meet expenses,	27,118.65	19,667.45	32,481.93	8,814.74
To meet outlays,	—	2,676.52	—	1,588.96
<i>Privileges,</i>	<i>6,612.94</i>	<i>4,940.84</i>	<i>5,915.84</i>	<i>3,981.35</i>
<i>Departmental,</i>	<i>33,304.87</i>	<i>17,496.44</i>	<i>26,741.61</i>	<i>19,624.92</i>
General government,	1,192.43	2,255.15	2,030.83	3,241.60
Protection of persons and property,	2,257.47	696.80	1,045.90	1,371.62
Health and sanitation,	12,816.77	1,757.65	14,729.96	1,990.27
Highways,	254.58	1,565.98	1,823.84	502.77
Charities,	5,039.00	4,182.16	1,444.08	3,742.14
Soldiers' benefits,	8,275.00	5,867.50	4,862.00	7,103.75
Education,	3,100.74	564.83	562.32	236.53
Libraries,	368.88	467.05	242.68	385.93
Recreation,	—	139.32	—	84.00
Unclassified,	—	—	—	966.31
<i>Public service enterprises,</i>	<i>184,561.48</i>	<i>114,388.71</i>	<i>125,655.29</i>	<i>130,198.34</i>
Electric light,	92,525.95	—	—	—
Water,	92,035.53	114,388.71	125,655.29	128,398.34
All other,	—	—	—	1,800.00
<i>Cemeteries,</i>	<i>3,469.75</i>	<i>5,893.68</i>	<i>7,415.58</i>	—
<i>Interest,</i>	<i>41,248.07</i>	<i>29,002.62</i>	<i>37,385.34</i>	<i>38,413.26</i>
On sinking funds,	34,103.20	13,611.38	—	17,611.00
On trust and investment funds,	1,661.01	746.00	18,573.86	997.68
All other,	5,483.86	14,645.24	18,811.48	19,804.58
NON-REVENUE.	\$893,037.33	\$815,172.86	\$1,095,629.40	\$871,038.08
Offsets to outlays,	11,977.08	1,646.11	10,139.96	12,565.84
<i>Departmental,</i>	<i>5,039.77</i>	<i>1,646.11</i>	<i>519.03</i>	<i>12,155.68</i>
<i>Public service enterprises,</i>	<i>6,937.31</i>	—	<i>9,620.93</i>	<i>410.16</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	478,088.34	477,740.00	972,558.81	671,579.00
<i>Loans, general purposes,</i>	<i>61,650.00</i>	<i>107,300.00</i>	<i>402,706.46</i>	<i>200,600.00</i>
<i>Loans, public service enterprises,</i>	<i>15,000.00</i>	—	<i>65,000.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	<i>5,000.00</i>	—	<i>23,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>399,000.00</i>	<i>365,000.00</i>	<i>500,000.00</i>	<i>447,974.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>2,438.34</i>	<i>440.00</i>	<i>4,852.35</i>	<i>5.00</i>
Transfers,	220,907.78	27,730.13	4,360.65	44,728.46
<i>From sinking funds,</i>	<i>25,000.00</i>	<i>2,188.00</i>	—	—
<i>All other,</i>	<i>195,907.78</i>	<i>25,542.13</i>	<i>4,360.65</i>	<i>44,728.46</i>
Refunds,	6,501.17	1,289.91	2,513.75	493.20
Agency, trust, and investment,	175,562.96	306,766.66	106,056.23	141,671.58
<i>Taxes and licenses for State,</i>	<i>64,214.42</i>	<i>44,312.50</i>	<i>52,474.73</i>	<i>52,361.58</i>
<i>Taxes for county,</i>	<i>34,468.84</i>	<i>22,388.82</i>	<i>21,996.58</i>	—
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>76,879.70</i>	<i>238,065.34</i>	<i>31,585.12</i>	<i>89,310.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$837,128.95	\$771,602.75	\$899,512.35	\$902,033.25
Premiums,	2,438.34	440.00	4,852.35	5.00
Municipal indebtedness,	475,650.00	477,300.00	967,706.46	671,574.00
Transfers and refunds,	227,408.95	29,020.09	6,874.40	45,221.66
Agency, trust, and investment,	175,562.96	306,766.66	106,056.23	141,671.58
Total receipts,	\$1,718,189.20	\$1,585,129.50	\$1,985,001.79	\$1,760,505.49
Balance on hand, including funds,	88,913.21	126,860.61	135,746.04	53,541.41
GRAND TOTAL,	\$1,807,102.41	\$1,711,990.11	\$2,120,747.83	\$1,814,046.90

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Taunton POPULATION 34,259	Everett POPULATION 33,484	Quincy POPULATION 32,642	Chelsea POPULATION 32,452
Maintenance,	\$561,075.89	\$525,547.73	\$567,183.40	\$587,195.73
<i>Departmental,</i>	<i>461,403.68</i>	<i>490,068.71</i>	<i>535,223.43</i>	<i>562,592.20</i>
General government,	39,160.79	37,663.80	43,347.12	53,929.05
Protection of persons and property,	114,498.54	92,366.77	93,982.18	136,484.72
Health and sanitation,	33,429.40	45,633.40	65,400.05	50,512.87
Highways,	52,965.64	54,581.58	77,044.72	58,335.33
Charities,	25,645.75	16,921.47	21,797.16	33,113.86
Soldiers' benefits,	11,950.64	8,830.00	8,804.00	15,079.38
Education,	155,616.29	208,563.49	194,528.90	186,429.97
Libraries,	10,969.41	9,472.00	14,208.09	7,398.21
Recreation,	2,405.30	12,639.97	13,904.72	11,298.31
Unclassified,	4,761.92	3,396.23	2,206.49	10,010.50
<i>Public service enterprises,</i>	<i>103,072.61</i>	<i>27,932.22</i>	<i>24,574.09</i>	<i>24,603.63</i>
Electric light,	63,032.97	—	—	—
Water,	40,039.64	27,932.22	24,574.09	24,453.53
All other,	—	—	—	150.00
<i>Cemeteries,</i>	<i>6,599.60</i>	<i>7,546.80</i>	<i>6,663.40</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>722.48</i>	<i>—</i>
Interest,	101,657.32	119,515.16	154,549.19	150,253.54
<i>Loans, general purposes,</i>	<i>55,272.32</i>	<i>81,936.54</i>	<i>93,098.72</i>	<i>106,670.79</i>
<i>Loans, public service enterprises,</i>	<i>46,385.00</i>	<i>37,558.62</i>	<i>61,450.47</i>	<i>43,582.75</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
Outlays,	132,200.95	131,021.55	296,717.71	203,270.16
<i>Departmental,</i>	<i>80,946.10</i>	<i>117,730.24</i>	<i>216,702.25</i>	<i>194,116.21</i>
General government,	—	3,781.46	1,176.25	1,423.35
Protection of persons and property,	5,881.10	9,217.25	8,229.65	10,981.74
Health and sanitation,	17,773.03	15,906.34	41,600.36	3,282.10
Highways,	47,951.68	70,408.34	95,242.54	38,264.32
Charities,	—	—	—	—
Education,	9,340.29	9,994.20	69,103.45	133,497.08
Libraries,	—	4,015.65	—	2,698.73
Recreation,	—	4,000.00	1,350.00	3,337.99
Unclassified,	—	407.00	—	630.90
<i>Public service enterprises,</i>	<i>51,254.85</i>	<i>13,291.31</i>	<i>79,449.46</i>	<i>9,153.95</i>
Electric light,	15,881.16	—	—	—
Water,	35,373.69	13,291.31	79,194.46	9,153.95
All other,	—	—	255.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>566.00</i>	<i>—</i>
Municipal indebtedness,	387,800.00	470,549.81	814,852.33	541,799.80
<i>From sinking funds,</i>	<i>21,000.00</i>	<i>2,188.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>16,800.00</i>	<i>116,361.81</i>	<i>264,852.33</i>	<i>83,678.80</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>23,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>350,000.00</i>	<i>347,000.00</i>	<i>550,000.00</i>	<i>435,121.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	220,907.78	27,730.18	4,360.65	44,728.46
<i>To sinking funds from revenue,</i>	<i>93,141.24</i>	<i>8,000.00</i>	<i>—</i>	<i>35,765.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>127,766.54</i>	<i>19,730.18</i>	<i>4,360.65</i>	<i>8,963.46</i>
Refunds,	6,501.17	1,289.91	2,513.75	493.20
Agency, trust, and investment,	282,702.64	334,406.86	105,017.33	195,340.36
<i>Taxes and licenses for State,</i>	<i>64,214.67</i>	<i>44,312.60</i>	<i>52,474.73</i>	<i>52,361.58</i>
<i>Taxes for county,</i>	<i>54,468.84</i>	<i>24,388.82</i>	<i>21,896.38</i>	<i>—</i>
<i>Expenditures for grade crossings,</i>	<i>4,216.00</i>	<i>—</i>	<i>1,418.88</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>179,803.13</i>	<i>265,705.54</i>	<i>29,127.34</i>	<i>142,978.78</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$662,733.21	\$645,062.89	\$721,732.59	\$737,449.27
Permanent debt (except from sinking funds),	16,800.00	116,361.81	264,852.33	83,678.80
Sinking fund requirements from revenue,	93,141.24	8,000.00	—	35,765.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	132,200.95	131,021.55	296,717.71	203,270.16
Permanent debt from sinking funds,	21,000.00	2,188.00	—	—
Bonds refunded, current year,	—	5,000.00	—	23,000.00
Temporary loans,	350,000.00	347,000.00	550,000.00	435,121.00
Transfers (except to sinking funds) and refunds,	134,267.71	21,020.09	6,874.40	9,456.66
Agency, trust, and investment,	282,702.64	334,406.86	105,017.33	195,340.36
Total payments,	\$1,692,845.75	\$1,610,061.20	\$1,945,194.36	\$1,723,081.25
Balance on hand, including funds,	114,256.66	101,928.91	175,553.47	90,965.65
GRAND TOTAL,	\$1,807,102.41	\$1,711,990.11	\$2,120,747.83	\$1,814,046.90

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 6.

RECEIPTS.	Pittsfield POPULATION 32,121	Waltham POPULATION 27,834	Chicopee POPULATION 25,401	Gloucester POPULATION 24,398
REVENUE.	\$739,156.10	\$647,123.37	\$536,709.12	\$652,205.81
General,	571,140.15	477,320.85	402,040.11	488,258.71
<i>Taxes,</i>	<i>531,785.92</i>	<i>473,138.59</i>	<i>356,357.48</i>	<i>455,630.02</i>
Property and poll,	498,970.32	418,449.48	307,466.60	424,405.75
Corporation, bank, etc.,	32,815.60	54,689.11	48,890.88	31,224.27
<i>Licenses and permits,</i>	<i>34,377.75</i>	<i>1,195.00</i>	<i>32,820.25</i>	<i>29,208.18</i>
<i>Fines and forfeits,</i>	<i>3,606.78</i>	<i>1,210.41</i>	<i>2,058.00</i>	<i>2,061.25</i>
<i>Grants and gifts,</i>	<i>1,369.70</i>	<i>1,776.85</i>	<i>10,804.38</i>	<i>1,359.26</i>
For expenses,	1,369.70	1,776.85	2,571.18	962.16
For outlays,	—	—	8,233.20	397.10
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	168,015.95	169,802.52	134,659.01	163,947.10
<i>Special assessments,</i>	<i>21,590.70</i>	<i>13,825.75</i>	<i>5,644.66</i>	<i>5,873.24</i>
To meet expenses,	19,506.45	11,383.40	2,986.64	5,873.24
To meet outlays,	2,084.25	2,442.35	2,658.02	—
<i>Privileges,</i>	<i>4,785.05</i>	<i>2,371.41</i>	<i>4,968.51</i>	<i>4,095.23</i>
<i>Departmental,</i>	<i>20,420.17</i>	<i>19,759.54</i>	<i>5,769.15</i>	<i>19,957.77</i>
General government,	456.85	1,564.00	753.77	4,106.24
Protection of persons and property,	288.45	3,123.09	129.57	3,297.71
Health and sanitation,	6,596.90	7,078.97	327.56	39.38
Highways,	1,784.82	573.13	136.15	259.12
Charities,	4,586.39	1,901.90	2,603.74	2,187.57
Soldiers' benefits,	4,729.00	3,944.00	1,451.00	9,274.00
Education,	1,882.00	1,140.45	143.89	679.43
Libraries,	—	434.00	223.47	—
Recreation,	—	—	—	105.00
Unclassified,	95.76	—	—	9.32
<i>Public service enterprises,</i>	<i>112,132.50</i>	<i>92,370.64</i>	<i>111,439.48</i>	<i>119,909.42</i>
Electric light,	—	—	50,090.01	—
Water,	111,726.05	92,259.24	61,349.47	119,878.42
All other,	406.45	111.40	—	31.00
<i>Cemeteries,</i>	<i>—</i>	<i>7,840.27</i>	<i>2,128.10</i>	<i>1,165.00</i>
<i>Interest,</i>	<i>9,087.53</i>	<i>33,634.91</i>	<i>4,719.11</i>	<i>12,946.44</i>
On sinking funds,	—	21,685.60	—	—
On trust and investment funds,	—	3,521.94	755.75	3,749.31
All other,	9,087.53	8,427.37	3,963.36	9,197.13
NON-REVENUE.	\$780,152.27	\$803,281.14	\$608,697.03	\$670,780.26
Offsets to outlays,	9,117.56	4,943.92	777.32	13,493.04
<i>Departmental,</i>	<i>9,117.56</i>	<i>—</i>	<i>649.85</i>	<i>250.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>2,144.01</i>	<i>127.47</i>	<i>13,243.04</i>
<i>Cemeteries,</i>	<i>—</i>	<i>2,799.91</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	664,089.60	375,611.78	540,989.50	545,234.70
<i>Loans, general purposes,</i>	<i>72,874.10</i>	<i>49,900.00</i>	<i>140,800.00</i>	<i>110,000.00</i>
<i>Loans, public service enterprises,</i>	<i>300,000.00</i>	<i>—</i>	<i>96,000.00</i>	<i>20,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>225,000.00</i>	<i>325,000.00</i>	<i>300,000.00</i>	<i>413,100.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>16,215.50</i>	<i>711.78</i>	<i>4,189.50</i>	<i>2,134.70</i>
Transfers,	391.88	139,437.04	11,548.64	2,148.89
<i>From sinking funds,</i>	<i>—</i>	<i>107,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	391.88	32,437.04	11,548.64	2,148.89
Refunds,	1,052.64	1,750.23	1,526.23	18,671.35
Agency, trust, and investment,	105,000.59	281,538.17	53,855.34	91,232.28
<i>Taxes and licenses for State,</i>	<i>60,090.61</i>	<i>45,957.63</i>	<i>34,189.75</i>	<i>49,542.60</i>
<i>Taxes for county,</i>	<i>44,909.98</i>	<i>24,836.01</i>	<i>13,930.67</i>	<i>32,100.60</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>210,744.63</i>	<i>5,734.92</i>	<i>9,589.08</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$748,273.66	\$652,067.29	\$537,486.44	\$665,698.85
Premiums,	16,215.50	711.78	4,189.50	2,134.70
Municipal indebtedness,	647,874.10	374,900.00	536,800.00	543,100.00
Transfers and refunds,	1,944.52	141,187.27	13,074.87	20,820.24
Agency, trust, and investment,	105,000.59	281,538.17	53,855.34	91,232.28
Total receipts,	\$1,519,308.37	\$1,450,404.51	\$1,145,406.15	\$1,322,986.07
<i>Balance on hand, including funds,</i>	<i>121,712.62</i>	<i>11,597.72</i>	<i>130,387.25</i>	<i>25,678.66</i>
GRAND TOTAL,	\$1,641,020.99	\$1,462,002.23	\$1,275,793.40	\$1,348,664.73

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Pittsfield POPULATION 32,121	Waltham POPULATION 27,834	Chicopee POPULATION 25,401	Gloucester POPULATION 24,398
Maintenance,	\$518,870.99	\$469,269.67	\$355,813.33	\$507,014.49
<i>Departmental,</i>	<i>488,916.40</i>	<i>423,780.32</i>	<i>377,363.53</i>	<i>475,509.83</i>
General government,	36,665.88	33,317.25	23,819.85	46,260.45
Protection of persons and property,	83,615.23	93,432.65	56,662.93	116,959.31
Health and sanitation,	35,040.25	48,648.04	17,298.11	22,050.20
Highways,	89,639.87	65,083.89	28,127.99	93,329.55
Charities,	21,324.90	15,268.62	21,400.69	33,953.17
Soldiers' benefits,	8,811.00	9,786.00	4,682.83	16,665.75
Education,	195,574.61	130,283.77	114,477.88	139,931.00
Libraries,	10,023.00	11,879.28	5,723.47	105.00
Recreation,	4,853.81	11,481.32	2,296.96	1,886.24
Unclassified,	3,367.85	4,599.50	2,872.82	4,169.16
<i>Public service enterprises,</i>	<i>29,954.69</i>	<i>33,838.58</i>	<i>74,620.23</i>	<i>31,302.59</i>
Electric light,	—	—	53,540.01	—
Water,	29,954.59	33,638.66	21,080.22	31,292.12
All other,	—	199.92	—	10.47
<i>Cemeteries,</i>	<i>—</i>	<i>11,650.77</i>	<i>3,829.57</i>	<i>402.07</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	87,377.42	67,058.74	30,322.85	70,110.36
<i>Loans, general purposes,</i>	<i>39,461.62</i>	<i>50,007.24</i>	<i>18,532.70</i>	<i>32,089.53</i>
<i>Loans, public service enterprises,</i>	<i>47,915.90</i>	<i>16,687.50</i>	<i>11,790.15</i>	<i>38,020.83</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>364.00</i>	<i>—</i>	<i>—</i>
Outlays,	489,262.07	67,158.07	245,015.06	83,632.92
<i>Departmental,</i>	<i>148,149.47</i>	<i>46,357.67</i>	<i>164,969.74</i>	<i>42,558.24</i>
General government,	900.11	1,247.00	—	1,381.35
Protection of persons and property,	12,540.68	6,589.33	8,183.82	1,899.57
Health and sanitation,	45,405.19	10,413.64	20,456.42	—
Highways,	29,834.38	20,572.25	23,327.57	12,753.94
Charities,	—	—	—	520.00
Education,	59,371.61	3,735.45	76,812.61	250.00
Libraries,	—	—	25,462.49	—
Recreation,	97.50	3,800.00	426.83	25,751.38
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>341,112.60</i>	<i>18,317.87</i>	<i>89,947.32</i>	<i>40,776.68</i>
Electric light,	—	—	73,311.36	—
Water,	341,112.60	18,317.87	16,635.96	40,142.90
All other,	—	—	—	633.78
<i>Cemeteries,</i>	<i>—</i>	<i>2,482.53</i>	<i>398.00</i>	<i>300.00</i>
Municipal indebtedness,	376,600.00	449,131.59	487,800.00	547,709.62
<i>From sinking funds,</i>	<i>—</i>	<i>107,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>101,600.00</i>	<i>30,131.59</i>	<i>92,800.00</i>	<i>134,609.62</i>
<i>Bonds refunded, current year,</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>225,000.00</i>	<i>312,000.00</i>	<i>395,000.00</i>	<i>413,100.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	891.88	139,437.04	11,548.64	2,148.89
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>29,263.86</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>710.40</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>891.88</i>	<i>109,462.78</i>	<i>11,548.64</i>	<i>2,148.89</i>
Refunds,	1,052.64	1,750.23	1,526.23	18,671.35
Agency, trust, and investment,	105,000.34	210,419.57	53,898.27	90,818.91
<i>Taxes and licenses for State,</i>	<i>60,090.36</i>	<i>45,957.53</i>	<i>34,189.75</i>	<i>49,542.60</i>
<i>Taxes for county,</i>	<i>44,909.98</i>	<i>24,836.01</i>	<i>13,930.67</i>	<i>32,100.60</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>139,626.03</i>	<i>5,777.85</i>	<i>9,176.71</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$606,248.41	\$536,328.41	\$386,136.18	\$577,124.85
Permanent debt (except from sinking funds),	101,600.00	30,131.59	92,800.00	134,609.62
Sinking fund requirements from revenue,	—	29,263.86	—	—
Premiums paid to sinking funds,	—	710.40	—	—
Outlays,	489,262.07	67,158.07	245,015.06	83,632.92
Permanent debt from sinking funds,	—	107,000.00	—	—
Bonds refunded, current year,	50,000.00	—	—	—
Temporary loans,	225,000.00	312,000.00	395,000.00	413,100.00
Transfers (except to sinking funds) and refunds,	1,944.52	111,213.01	13,074.87	20,820.24
Agency, trust, and investment,	105,000.34	210,419.57	53,898.27	90,818.91
Total payments,	\$1,579,055.34	\$1,404,224.91	\$1,185,924.38	\$1,320,106.54
Balance on hand, including funds,	61,965.65	57,777.32	89,869.02	28,558.19
GRAND TOTAL,	\$1,641,020.99	\$1,462,002.23	\$1,275,793.40	\$1,348,664.73

¹ Includes \$16,000 paid from premiums.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 7.

RECEIPTS.	Medford POPULATION 23,150	North Adams POPULATION 22,019	Northampton POPULATION 19,431	Beverly POPULATION 18,650
REVENUE.	\$676,683.13	\$352,284.11	\$415,620.30	\$728,132.63
General,	499,542.68	291,107.18	289,925.68	604,856.50
<i>Taxes,</i>	<i>495,561.46</i>	<i>256,192.65</i>	<i>240,076.12</i>	<i>598,191.18</i>
Property and poll,	454,582.27	242,322.23	222,386.05	478,986.70
Corporation, bank, etc.,	40,979.19	13,870.42	17,690.07	119,204.48
<i>Licenses and permits,</i>	<i>919.25</i>	<i>32,546.12</i>	<i>23,866.00</i>	<i>1,337.00</i>
<i>Fines and forfeits,</i>	<i>72.80</i>	<i>1,423.00</i>	<i>2,317.00</i>	<i>2,668.07</i>
<i>Grants and gifts,</i>	<i>2,989.17</i>	<i>945.41</i>	<i>23,666.56</i>	<i>2,660.25</i>
For expenses,	2,989.17	945.41	23,666.56	2,660.25
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	177,140.45	91,176.93	125,694.62	123,276.13
<i>Special assessments,</i>	<i>25,542.33</i>	<i>5,591.24</i>	<i>10,228.99</i>	<i>12,755.19</i>
To meet expenses,	15,129.67	5,591.24	2,429.49	4,540.48
To meet outlays,	10,412.66	—	7,799.50	8,214.71
<i>Privileges,</i>	<i>6,597.60</i>	<i>1,806.12</i>	<i>3,045.16</i>	<i>3,498.32</i>
<i>Departmental,</i>	<i>17,583.95</i>	<i>12,766.96</i>	<i>21,288.38</i>	<i>15,340.08</i>
General government,	1,572.70	270.10	352.00	880.75
Protection of persons and property,	1,144.43	517.44	1,418.98	966.72
Health and sanitation,	3,331.36	388.14	1,199.24	498.46
Highways,	1,645.26	1,610.04	3,879.38	—
Charities,	2,614.83	3,810.71	3,271.36	2,721.48
Soldiers' benefits,	5,451.50	3,692.00	4,344.46	8,398.98
Education,	575.50	1,661.68	6,559.43	2,192.18
Libraries,	274.27	313.35	251.53	144.09
Recreation,	398.40	—	—	—
Unclassified,	575.70	498.50	12.00	37.42
<i>Public service enterprises,</i>	<i>66,973.79</i>	<i>64,803.70</i>	<i>62,624.86</i>	<i>72,339.27</i>
Electric light,	—	—	—	—
Water,	66,973.79	64,020.35	57,473.40	72,389.27
All other,	—	783.35	5,151.46	—
<i>Cemeteries,</i>	<i>5,615.50</i>	<i>4,952.10</i>	<i>512.00</i>	<i>3,449.11</i>
<i>Interest,</i>	<i>54,827.28</i>	<i>1,256.81</i>	<i>27,395.23</i>	<i>15,344.16</i>
On sinking funds,	42,372.20	—	2,365.63	4,579.35
On trust and investment funds,	2,556.52	1,128.79	21,193.80	2,658.85
All other,	9,898.56	128.02	4,435.75	8,105.96
NON-REVENUE.	\$764,688.75	\$310,402.18	\$357,127.08	\$872,223.64
Offsets to outlays,	11,184.06	245.00	21,942.26	2,195.25
<i>Departmental,</i>	<i>6,379.26</i>	<i>245.00</i>	<i>19,942.26</i>	<i>2,195.25</i>
<i>Public service enterprises,</i>	<i>4,804.80</i>	—	2,000.00	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	530,236.20	228,946.43	209,142.29	732,772.50
<i>Loans, general purposes,</i>	<i>79,800.00</i>	<i>48,946.43</i>	—	<i>177,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	20,000.00	—	—
<i>Temporary loans (including tax loans),</i>	<i>450,000.00</i>	<i>160,000.00</i>	<i>207,650.00</i>	<i>553,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	1,492.29	—
<i>Premiums,</i>	<i>436.20</i>	—	—	<i>2,772.50</i>
Transfers,	74,535.78	—	44,361.49	4,130.00
<i>From sinking funds,</i>	<i>10,000.00</i>	—	—	—
All other,	64,535.78	—	44,361.49	4,130.00
Refunds,	2,511.65	10,056.86	2,713.25	1,405.45
Agency, trust, and investment,	146,221.06	71,153.89	78,967.79	131,720.44
<i>Taxes and licenses for State,</i>	<i>38,379.25</i>	<i>39,836.24</i>	<i>40,154.93</i>	<i>57,799.55</i>
<i>Taxes for county,</i>	<i>21,120.93</i>	<i>29,870.03</i>	<i>19,995.60</i>	<i>50,784.95</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>86,720.88</i>	<i>1,447.62</i>	<i>18,817.26</i>	<i>23,135.94</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$687,867.19	\$382,529.11	\$437,562.56	\$730,327.88
Premiums,	436.20	—	—	2,772.50
Municipal indebtedness,	529,800.00	228,946.43	209,142.29	730,000.00
Transfers and refunds,	77,047.43	10,056.86	47,074.74	5,535.45
Agency, trust, and investment,	146,221.06	71,153.89	78,967.79	131,720.44
Total receipts,	\$1,441,371.88	\$692,686.29	\$772,747.38	\$1,600,356.27
Balance on hand, including funds,	108,010.83	2,519.25	52,226.90	198,009.79
GRAND TOTAL,	\$1,549,382.71	\$695,205.54	\$824,974.28	\$1,798,366.06

¹ \$7,044.45 applied to current expenses.

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Medford POPULATION 23,150	North Adams POPULATION 22,019	Northampton POPULATION 19,431	Beverly POPULATION 18,650
Maintenance,	\$436,488.03	\$297,734.13	\$317,804.72	\$492,302.35
<i>Departmental,</i>	<i>408,922.55</i>	<i>280,542.71</i>	<i>287,989.69</i>	<i>453,663.71</i>
General government,	32,227.61	22,636.33	18,647.45	40,643.96
Protection of persons and property,	75,795.59	47,306.68	41,972.42	89,103.89
Health and sanitation,	35,105.24	17,364.93	13,752.62	14,670.81
Highways,	67,129.02	48,815.03	46,353.88	95,934.66
Charities,	13,500.45	21,064.31	16,563.93	17,735.08
Soldiers' benefits,	8,267.72	4,873.90	5,704.48	16,248.24
Education,	150,865.34	107,597.70	114,811.34	161,841.23
Libraries,	10,643.74	7,757.75	27,398.45	7,934.97
Recreation,	13,079.27	375.15	1,223.87	5,460.32
Unclassified,	2,308.37	2,750.93	1,561.25	4,090.55
<i>Public service enterprises,</i>	<i>16,687.06</i>	<i>12,402.88</i>	<i>27,990.20</i>	<i>31,487.87</i>
Electric light,	—	—	—	—
Water,	16,687.06	11,577.90	21,346.45	31,487.87
All other,	—	824.98	6,643.75	—
<i>Cemeteries,</i>	<i>10,878.62</i>	<i>4,788.54</i>	<i>1,560.83</i>	<i>7,150.77</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>264.00</i>	<i>—</i>
Interest,	113,130.19	34,607.25	16,996.83	60,247.28
<i>Loans, general purposes,</i>	<i>88,650.05</i>	<i>27,550.66</i>	<i>12,621.83</i>	<i>51,132.28</i>
<i>Loans, public service enterprises,</i>	<i>23,760.14</i>	<i>7,056.59</i>	<i>4,375.00</i>	<i>9,115.00</i>
<i>Loans, cemeteries,</i>	<i>720.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	173,018.08	48,572.53	65,484.25	419,981.74
<i>Departmental,</i>	<i>140,540.59</i>	<i>45,641.19</i>	<i>41,819.51</i>	<i>380,903.13</i>
General government,	1,011.05	—	—	412.50
Protection of persons and property,	20,156.31	—	6,216.00	23,039.60
Health and sanitation,	33,754.02	7,045.96	7,766.19	138,515.78
Highways,	23,323.80	38,141.98	26,458.07	76,930.52
Charities,	—	—	—	—
Education,	60,420.64	453.25	1,379.25	39,213.12
Libraries,	616.50	—	—	68,805.81
Recreation,	1,258.27	—	—	33,985.80
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>32,477.49</i>	<i>2,931.34</i>	<i>23,664.74</i>	<i>36,519.33</i>
Electric light,	—	—	—	—
Water,	32,477.49	2,931.34	23,664.74	36,519.33
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,559.28</i>
Municipal indebtedness,	481,631.83	229,469.97	239,150.00	560,250.00
<i>From sinking funds,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>21,631.83</i>	<i>46,469.97</i>	<i>42,500.00</i>	<i>117,250.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>450,000.00</i>	<i>163,000.00</i>	<i>196,650.00</i>	<i>443,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	74,535.78	—	44,361.49	4,130.00
<i>To sinking funds from revenue,</i>	<i>27,150.00</i>	<i>—</i>	<i>1,800.00</i>	<i>3,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>47,385.78</i>	<i>—</i>	<i>42,561.49</i>	<i>1,130.00</i>
Refunds,	2,511.65	10,056.86	2,713.25	1,405.45
Agency, trust, and investment,	186,661.81	72,075.03	85,256.55	215,683.35
<i>Taxes and licenses for State,</i>	<i>38,379.25</i>	<i>39,836.24</i>	<i>40,154.93</i>	<i>57,799.55</i>
<i>Taxes for county,</i>	<i>21,120.93</i>	<i>29,870.03</i>	<i>19,995.60</i>	<i>50,784.95</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>127,161.63</i>	<i>2,368.76</i>	<i>25,106.02</i>	<i>107,098.85</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$549,618.22	\$332,341.38	\$334,801.55	\$552,549.63
Permanent debt (except from sinking funds),	21,631.83	46,469.97	42,500.00	117,250.00
Sinking fund requirements from revenue,	27,150.00	—	1,800.00	3,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	173,018.08	48,572.53	65,484.25	419,981.74
Permanent debt from sinking funds,	10,000.00	—	—	—
Bonds refunded, current year,	—	20,000.00	—	—
Temporary loans,	450,000.00	163,000.00	196,650.00	443,000.00
Transfers (except to sinking funds) and refunds,	49,897.43	10,056.86	45,274.74	2,535.45
Agency, trust, and investment,	186,661.81	72,075.03	85,256.55	215,683.35
Total payments,	\$1,467,977.37	\$692,515.77	\$771,767.09	\$1,754,000.17
Balance on hand, including funds,	81,405.34	2,689.77	53,207.19	44,365.89
GRAND TOTAL,	\$1,549,382.71	\$695,205.54	\$824,974.28	\$1,798,366.06

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 8.

RECEIPTS.	Melrose POPULATION 15,715	Woburn POPULATION 15,308	Newburyport POPULATION 14,949	Marlborough POPULATION 14,579
REVENUE.	\$485,110.35	\$328,914.21	\$338,749.73	\$337,345.30
General,	363,255.59	237,050.32	236,739.73	242,939.05
<i>Taxes,</i>	<i>345,204.13</i>	<i>232,126.66</i>	<i>232,960.59</i>	<i>224,181.71</i>
Property and poll,	318,644.10	214,568.49	211,755.03	215,843.50
Corporation, bank, etc.,	26,560.03	17,558.17	21,205.56	8,338.21
<i>Licenses and permits,</i>	<i>579.75</i>	<i>759.00</i>	<i>1,082.87</i>	<i>16,759.00</i>
<i>Fines and forfeits,</i>	<i>153.05</i>	<i>1,864.50</i>	<i>1,019.20</i>	<i>757.00</i>
<i>Grants and gifts,</i>	<i>17,318.66</i>	<i>2,300.16</i>	<i>1,677.07</i>	<i>1,241.34</i>
For expenses,	1,318.66	2,300.16	1,677.07	1,241.34
For outlays,	16,000.00	—	—	—
All other,	—	—	—	—
Commercial,	121,854.76	91,863.89	102,010.00	94,406.25
<i>Special assessments,</i>	<i>17,108.58</i>	<i>5,132.02</i>	<i>4,215.27</i>	<i>1,344.84</i>
To meet expenses,	11,981.17	3,533.98	3,881.33	1,284.04
To meet outlays,	5,127.41	1,598.04	333.94	60.80
<i>Privileges,</i>	<i>2,216.03</i>	<i>2,945.18</i>	<i>1,753.17</i>	<i>1,858.52</i>
<i>Departmental,</i>	<i>13,559.11</i>	<i>16,720.77</i>	<i>19,084.00</i>	<i>21,004.79</i>
General government,	3,660.51	904.25	522.33	509.00
Protection of persons and property,	709.58	6,556.74	529.50	2,058.20
Health and sanitation,	2,719.90	37.79	449.60	9,464.38
Highways,	134.50	110.00	1,624.97	637.49
Charities,	1,008.56	2,552.18	1,777.33	2,836.47
Soldiers' benefits,	3,446.00	4,772.00	11,019.00	5,359.00
Education,	1,545.49	1,642.40	2,978.62	116.25
Libraries,	297.07	130.41	172.15	—
Recreation,	37.50	—	10.50	—
Unclassified,	—	15.00	—	24.00
<i>Public service enterprises,</i>	<i>48,174.51</i>	<i>54,435.39</i>	<i>59,240.53</i>	<i>46,063.87</i>
Electric light,	—	—	—	—
Water,	48,140.41	54,435.39	59,240.53	46,063.87
All other,	34.10	—	—	—
<i>Cemeteries,</i>	<i>5,133.24</i>	<i>2,685.98</i>	<i>153.50</i>	<i>127.50</i>
<i>Interest,</i>	<i>35,663.29</i>	<i>9,944.55</i>	<i>17,563.53</i>	<i>24,006.73</i>
On sinking funds,	23,997.09	—	6,222.62	16,166.31
On trust and investment funds,	1,268.63	5,462.29	6,161.82	1,693.17
All other,	10,397.57	4,482.26	5,179.09	6,147.25
NON-REVENUE.	\$844,659.08	\$355,874.84	\$317,414.61	\$618,899.78
Offsets to outlays,	744.47	7,330.21	1,598.53	13,424.21
<i>Departmental,</i>	<i>735.47</i>	<i>6,680.52</i>	<i>983.01</i>	<i>10,460.90</i>
<i>Public service enterprises,</i>	<i>9.00</i>	<i>649.69</i>	<i>615.52</i>	<i>2,963.31</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	343,493.37	266,871.35	209,146.29	222,381.68
<i>Loans, general purposes,</i>	<i>43,338.39</i>	<i>46,500.00</i>	<i>19,000.00</i>	<i>28,700.00</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>3,600.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>289,100.00</i>	<i>200,000.00</i>	<i>175,000.00</i>	<i>190,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>500.23</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>554.75</i>	<i>371.35</i>	<i>146.29</i>	<i>81.68</i>
Transfers,	170,344.42	32,380.32	46,390.15	150,868.29
<i>From sinking funds,</i>	<i>132,000.00</i>	<i>—</i>	<i>—</i>	<i>125,000.00</i>
All other,	38,344.42	32,380.32	46,390.15	25,868.29
Refunds,	2,096.51	1,132.24	3,529.09	2,653.28
Agency, trust, and investment,	327,980.31	48,160.72	56,750.55	229,572.32
<i>Taxes and licenses for State,</i>	<i>28,014.85</i>	<i>19,296.24</i>	<i>25,980.82</i>	<i>25,557.28</i>
<i>Taxes for county,</i>	<i>14,860.33</i>	<i>10,560.46</i>	<i>18,253.19</i>	<i>10,113.28</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>285,105.13</i>	<i>18,304.02</i>	<i>12,516.54</i>	<i>193,901.76</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$485,854.82	\$336,244.42	\$340,348.26	\$350,769.51
Premiums,	554.75	371.35	146.29	81.68
Municipal indebtedness,	342,938.62	266,500.00	209,000.00	222,300.00
Transfers and refunds,	172,440.93	33,512.56	49,919.24	153,521.57
Agency, trust, and investment,	327,980.31	48,160.72	56,750.55	229,572.32
Total receipts,	\$1,329,769.43	\$684,789.05	\$656,164.34	\$956,245.08
Balance on hand, including funds,	48,203.43	3,131.90	21,841.84	29,583.09
GRAND TOTAL,	\$1,377,972.86	\$687,920.95	\$678,006.68	\$985,828.17

¹ \$1,800 transferred for payment of interest on "Town Hall" loan.

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Melrose POPULATION 15,715	Woburn POPULATION 15,303	Newburyport POPULATION 14,949	Marlborough POPULATION 14,579
Maintenance,	\$289,146.92	\$258,365.49	\$234,368.29	\$220,045.92
<i>Departmental,</i>	<i>263,716.79</i>	<i>230,929.06</i>	<i>217,281.02</i>	<i>207,837.28</i>
General government,	25,579.81	18,890.39	15,657.16	18,462.07
Protection of persons and property,	39,402.50	47,262.54	43,826.29	46,066.99
Health and sanitation,	23,830.11	17,158.13	12,742.31	13,924.19
Highways,	39,628.05	35,104.68	35,133.67	27,912.66
Charities,	8,462.03	14,788.61	16,522.95	16,044.56
Soldiers' benefits,	6,596.85	5,702.90	17,392.33	8,430.70
Education,	100,094.92	75,897.15	61,713.23	68,021.13
Libraries,	6,829.06	7,957.25	8,061.00	4,590.45
Recreation,	8,163.32	3,974.48	2,292.85	925.35
Unclassified,	5,130.14	4,192.93	3,939.23	3,459.18
<i>Public service enterprises,</i>	<i>19,220.45</i>	<i>22,805.71</i>	<i>16,667.67</i>	<i>11,550.27</i>
Electric light,	—	—	—	—
Water,	19,207.36	22,805.71	16,667.67	11,550.27
All other,	13.09	—	—	—
<i>Cemeteries,</i>	<i>6,209.68</i>	<i>4,630.72</i>	<i>404.60</i>	<i>658.37</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>15.00</i>	<i>—</i>
Interest,	79,508.75	31,346.47	33,768.93	39,923.54
<i>Loans, general purposes,</i>	<i>57,064.11</i>	<i>26,402.07</i>	<i>21,978.93</i>	<i>18,843.94</i>
<i>Loans, public service enterprises,</i>	<i>22,444.64</i>	<i>4,944.40</i>	<i>11,790.00</i>	<i>21,079.60</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	115,464.82	41,676.13	93,153.47	68,283.94
<i>Departmental,</i>	<i>104,998.38</i>	<i>9,356.07</i>	<i>67,736.00</i>	<i>61,605.88</i>
General government,	53,214.96	—	505.00	—
Protection of persons and property,	885.00	944.11	20,719.52	696.00
Health and sanitation,	15,142.64	1,579.51	984.44	15,961.41
Highways,	21,623.38	6,256.27	25,556.83	39,063.10
Charities,	—	—	—	906.37
Education,	753.31	—	8,838.98	4,979.00
Libraries,	—	378.60	—	—
Recreation,	13,379.09	197.58	1,131.23	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>10,000.44</i>	<i>32,320.06</i>	<i>35,417.47</i>	<i>6,678.06</i>
Electric light,	—	—	—	—
Water,	10,000.44	32,320.06	35,417.47	6,678.06
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>466.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	464,657.25	268,850.07	187,000.00	349,869.32
<i>From sinking funds,</i>	<i>132,000.00</i>	<i>—</i>	<i>—</i>	<i>125,000.00</i>
<i>From revenue and other sources,</i>	<i>64,857.25</i>	<i>73,449.64</i>	<i>37,000.00</i>	<i>29,850.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>267,800.00</i>	<i>190,350.83</i>	<i>150,000.00</i>	<i>195,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>5,049.60</i>	<i>—</i>	<i>19.32</i>
Transfers,	170,344.42	32,380.32	46,390.15	150,868.29
<i>To sinking funds from revenue,</i>	<i>14,484.18</i>	<i>—</i>	<i>8,500.00</i>	<i>15,004.00</i>
<i>To sinking funds from premiums,</i>	<i>207.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>155,652.39</i>	<i>32,380.32</i>	<i>37,890.15</i>	<i>135,864.29</i>
Refunds,	2,096.51	1,132.24	3,529.09	2,653.28
Agency, trust, and investment,	233,571.94	46,936.95	68,445.17	125,801.87
<i>Taxes and licenses for State,</i>	<i>28,014.85</i>	<i>19,296.24</i>	<i>25,980.82</i>	<i>25,557.63</i>
<i>Taxes for county,</i>	<i>14,860.33</i>	<i>10,560.46</i>	<i>18,253.19</i>	<i>10,113.28</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>190,696.76</i>	<i>17,080.25</i>	<i>24,211.16</i>	<i>90,131.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$368,655.67	\$289,711.96	\$268,137.22	\$259,969.46
Permanent debt (except from sinking funds),	64,857.25	73,449.64	37,000.00	29,850.00
Sinking fund requirements from revenue,	14,484.18	—	8,500.00	15,004.00
Premiums paid to sinking funds,	207.85	—	—	—
Outlays,	115,464.82	41,676.13	93,153.47	68,283.94
Permanent debt from sinking funds,	132,000.00	—	—	125,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	267,800.00	195,400.43	150,000.00	195,019.32
Transfers (except to sinking funds) and refunds,	157,748.90	33,512.56	41,419.24	138,517.57
Agency, trust, and investment,	233,571.94	46,936.95	68,445.17	125,801.87
Total payments,	\$1,354,790.61	\$680,687.67	\$666,655.10	\$957,446.16
<i>Balance on hand, including funds,</i>	<i>23,182.25</i>	<i>7,233.28</i>	<i>11,350.58</i>	<i>28,382.01</i>
GRAND TOTAL,	\$1,377,972.86	\$687,920.95	\$678,005.68	\$985,828.17

TABLE I. — *Summary of Financial Transactions. Cities*
AGGREGATES FOR 33 CITIES.

RECEIPTS.		POPULATION 2,311,396
REVENUE.		\$72,561,371.59
General,		55,138,346.85
<i>Taxes,</i>		<i>52,155,201.11</i>
Property and poll,		47,096,651.29
Corporation, bank, etc.,		5,058,549.82
<i>Licenses and permits,</i>		<i>2,466,627.49</i>
<i>Fines and forfeits,</i>		<i>208,855.37</i>
<i>Grants and gifts,</i>		<i>297,378.54</i>
For expenses,		236,311.24
For outlays,		61,067.30
All other,		11,284.34
Commercial,		17,423,024.74
<i>Special assessments,</i>		<i>1,231,160.14</i>
To meet expenses,		894,354.31
To meet outlays,		336,805.83
<i>Privileges,</i>		<i>323,039.17</i>
<i>Departmental,</i>		<i>2,058,611.38</i>
General government,		128,768.44
Protection of persons and property,		147,402.66
Health and sanitation,		418,809.37
Highways,		184,408.16
Charities,		477,442.06
Soldiers' benefits,		419,152.54
Education,		185,474.54
Libraries,		29,026.78
Recreation,		54,521.35
Unclassified,		¹ 13,505.48
<i>Public service enterprises,</i>		<i>9,790,213.16</i>
Electric light,		² 636,878.03
Water,		7,816,372.10
All other,		1,336,963.03
<i>Cemeteries,</i>		<i>219,773.44</i>
<i>Interest,</i>		<i>3,800,277.45</i>
On sinking funds,		³ 2,452,185.18
On trust and investment funds,		591,788.10
All other,		756,304.17
NON-REVENUE.		\$69,645,592.90
Offsets to outlays,		1,278,052.59
<i>Departmental,</i>		<i>¹ 1,137,966.43</i>
<i>Public service enterprises,</i>		<i>137,286.25</i>
<i>Cemeteries,</i>		<i>2,799.91</i>
Municipal indebtedness,		39,982,333.13
<i>Loans, general purposes,</i>		<i>3,443,333.66</i>
<i>Loans, public service enterprises,</i>		<i>4,362,600.00</i>
<i>Loans, cemeteries,</i>		<i>-</i>
<i>Bonds refunded, current year,</i>		<i>98,000.00</i>
<i>Temporary loans (including tax loans),</i>		<i>26,389,724.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>497,498.02</i>
<i>Premiums,</i>		<i>⁴ 190,727.45</i>
Transfers,		10,948,043.59
From sinking funds,		6,652,163.00
All other,		5,395,880.59
Refunds,		325,577.17
Agency, trust, and investment,		17,111,536.42
<i>Taxes and licenses for State,</i>		<i>6,186,287.14</i>
<i>Taxes for county,</i>		<i>3,139,424.83</i>
<i>Reimbursements for grade crossings,</i>		<i>211,303.73</i>
<i>Sinking and other permanent funds,</i>		<i>7,574,556.29</i>
All other,		169.33
RECAPITULATION.		
Revenue and offsets to outlays,		\$73,839,424.18
Premiums,		⁴ 190,727.45
Municipal indebtedness,		39,791,655.68
Transfers and refunds,		11,273,620.76
Agency, trust, and investment,		17,111,536.42
Total receipts,		\$142,206,964.49
Balance on hand, including funds,		18,438,020.01
GRAND TOTAL,		\$160,644,984.50

¹ For explanation see pages viii and ix.² Includes \$190,471.83 from gas.³ \$7,044.45 applied to current expenses; \$1,800 transferred for payment of interest on "Town Hall" loan.⁴ Includes \$36,990 of premiums on Rapid Transit Loans available for construction.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 33 CITIES.

PAYMENTS.		POPULATION 2,311,396
Maintenance,		\$49,104,186.08
<i>Departmental,</i>		<i>45,163,928.45</i>
General government,		2,967,941.37
Protection of persons and property,		9,890,711.31
Health and sanitation,		5,168,898.99
Highways,		6,242,105.01
Charities,		2,713,255.23
Soldiers' benefits,		781,725.52
Education,		13,916,177.63
Libraries,		995,391.00
Recreation,		1,832,971.83
Unclassified,		¹ 654,750.56
<i>Public service enterprises,</i>		<i>3,557,396.34</i>
Electric light,		² 436,450.65
Water,		2,565,991.42
All other,		554,954.27
<i>Cemeteries,</i>		<i>374,843.28</i>
<i>Administration of trust funds,</i>		<i>8,018.01</i>
Interest,		10,590,865.47
<i>Loans, general purposes,</i>		<i>7,293,683.24</i>
<i>Loans, public service enterprises,</i>		<i>3,291,068.23</i>
<i>Loans, cemeteries,</i>		<i>6,114.00</i>
Outlays,		17,315,459.04
<i>Departmental,</i>		<i>12,511,022.47</i>
General government,		732,933.20
Protection of persons and property,		550,007.30
Health and sanitation,		2,930,201.05
Highways,		4,158,710.33
Charities,		101,992.49
Education,		2,431,088.96
Libraries,		288,474.78
Recreation,		995,911.63
Unclassified,		¹ 321,702.73
<i>Public service enterprises,</i>		<i>4,762,711.84</i>
Electric light,		³ 192,659.44
Water,		2,573,241.80
All other,		1,996,810.60
<i>Cemeteries,</i>		<i>41,724.73</i>
Municipal indebtedness,		37,182,130.36
<i>From sinking funds,</i>		<i>5,548,163.00</i>
<i>From revenue and other sources,</i>		<i>4,779,427.24</i>
<i>Bonds refunded, current year,</i>		<i>98,000.00</i>
<i>Temporary loans (including tax loans),</i>		<i>26,254,021.83</i>
<i>Warrants or orders, previous years,</i>		<i>502,518.29</i>
Transfers,		10,948,043.59
<i>To sinking funds from revenue,</i>		<i>3,765,987.23</i>
<i>To sinking funds from premiums,</i>		<i>25,368.61</i>
<i>All other,</i>		<i>7,156,687.75</i>
Refunds,		325,577.17
Agency, trust, and investment,		17,912,215.48
<i>Taxes and licenses for State,</i>		<i>6,186,287.64</i>
<i>Taxes for county,</i>		<i>3,139,424.33</i>
<i>Expenditures for grade crossings,</i>		<i>185,814.99</i>
<i>Sinking and other permanent funds,</i>		<i>8,402,528.64</i>
<i>All other,</i>		<i>159.38</i>
RECAPITULATION.		
Maintenance and interest,		\$59,695,051.55
Permanent debt (except from sinking funds),		* 4,779,427.24
Sinking fund requirements from revenue,		3,765,987.23
Premiums paid to sinking funds,		25,368.61
Outlays,		17,315,459.04
Permanent debt from sinking funds,		5,548,163.00
Bonds refunded, current year,		98,000.00
Temporary loans,		26,750,540.12
Transfers (except to sinking funds) and refunds,		7,482,264.92
Agency, trust, and investment,		17,912,215.48
Total payments,		\$143,378,477.19
Balance on hand, including funds,		17,266,507.31
GRAND TOTAL,		\$160,644,984.50

¹ For explanation see pages viii and ix.² Includes \$122,374.50 for gas.³ Includes \$78,372.54 for gas.⁴ Includes \$16,000 paid from premiums.

DIVISION B.

RECEIPTS FROM REVENUE.

TABLE II. — *General Revenue.*

CITIES.	Population of 1910	A TOTAL RECEIPTS	B. TAXES				C. LICENSES AND PERMITS			
			Property and Poll	FROM STATE		Bank	LICENSES		PERMITS	
				Corporation	Street Railway		Liquors	All Other	Marriage	All Other
BOSTON,	686,092	\$24,132,827.87	\$20,501,099.40	\$1,809,926.71	\$423,634.77	\$15,461.61	\$1,069,386.19	\$70,324.52	\$9,379.00	\$68,622.49
WORCESTER,	145,986	2,917,879.87	2,295,192.59	336,063.53	24,246.41	5,012.50	185,589.00	13,327.67	1,651.00	—
FALL RIVER,	119,295	1,908,823.59	1,049,997.94	78,441.57	14,933.35	1,284.15	138,405.75	9,639.40	1,761.00	129.90
LOWELL,	106,284	1,678,883.71	1,421,553.86	116,569.14	11,434.22	3,665.88	107,133.25	7,756.40	1,136.00	—
CAMBRIDGE,	104,859	2,353,459.53	2,092,673.39	161,376.53	61,090.42	18,554.99	47.25	3,057.00	1,936.00	—
NEW BEDFORD,	96,652	2,141,197.17	1,762,412.67	244,874.67	18,841.80	3,689.64	82,928.25	7,360.50	1,168.00	65.00
LYNN,	89,336	1,480,435.30	1,368,958.52	76,526.01	11,107.38	2,669.86	—	6,048.92	1,236.00	160.00
SPRINGFIELD,	88,926	2,371,200.47	2,014,636.13	188,043.43	28,496.87	4,391.03	107,586.00	5,032.96	517.00	5,322.66
LAWRENCE,	85,892	1,470,760.18	1,212,490.42	114,698.30	4,774.50	1,666.01	115,907.25	5,217.75	1,212.00	—
SOMERVILLE,	77,236	1,268,042.13	1,174,690.08	27,089.33	47,313.98	3,454.89	28.50	2,775.00	913.00	200.00
HOLYOKE,	57,730	1,033,301.50	846,405.54	87,662.82	11,872.74	3,753.15	72,103.50	3,051.50	701.00	—
BROCKTON,	56,878	983,380.94	877,861.65	73,721.65	9,928.32	1,349.63	—	3,513.00	519.00	—
MALDEN,	44,404	745,120.20	648,082.03	59,499.95	28,302.24	3,496.98	—	786.50	—	—
HAVERHILL,	44,115	746,947.28	636,588.67	34,144.23	6,942.13	3,274.16	55,735.84	2,131.00	540.00	—
SALEM,	43,697	674,780.55	601,637.53	54,559.72	6,163.10	4,109.72	16.50	1,275.00	497.00	—
NEWTON,	39,806	1,426,436.06	1,262,341.64	84,392.88	5,466.95	51,053.71	40,518.00	797.25	403.00	—
FITCHBURG,	37,826	695,332.82	542,426.76	59,358.28	2,629.15	1,923.88	—	2,364.75	423.00	—
TAUNTON,	34,259	528,836.11	417,286.37	57,631.72	8,227.19	2,862.63	33,684.75	3,186.90	278.00	—
DVERTT,	33,454	575,890.38	423,327.67	27,039.69	19,876.15	342.74	—	3,171.00	425.00	—
QUINCY,	32,612	683,778.80	622,358.57	14,621.67	6,970.18	847.10	30,306.75	2,017.00	398.00	—
CHELSEA,	32,462	686,845.84	615,064.34	24,136.24	8,063.34	1,283.61	—	1,793.42	569.00	—
PITTSFIELD,	32,121	571,140.15	498,970.32	31,675.55	48.59	1,091.16	32,373.75	1,603.00	401.00	—
WALTHAM,	27,854	477,320.85	418,449.48	53,193.29	931.16	544.66	—	1,648.00	247.00	—
CHICOPEE,	25,401	402,040.11	367,466.60	39,530.03	8,348.25	1,212.60	31,131.75	1,638.50	—	—
GLOUCESTER,	24,398	438,258.71	424,406.75	24,787.55	4,941.82	1,494.82	27,084.00	1,296.18	231.00	—
MEDFORD,	23,150	499,542.68	454,582.27	16,443.41	20,007.14	4,598.64	12.75	668.50	238.00	—
NORTH ADAMS,	22,019	391,107.18	342,322.23	13,958.55	20.66	281.21	31,582.50	758.62	205.00	—
BERNHAMTON,	19,451	289,825.68	222,886.05	11,177.09	5,520.42	932.36	21,720.00	1,883.00	263.00	—
BEVERLY,	18,660	604,856.70	478,956.70	98,036.04	3,824.04	17,332.40	—	1,128.00	209.00	—
MELROSE,	15,715	363,255.59	318,644.10	22,054.35	2,572.33	1,933.35	—	408.25	164.00	7.50
WOBURN,	15,308	237,050.32	214,968.49	13,497.13	3,068.57	1,037.57	—	622.00	137.00	—
NEWBURYPORT,	14,549	236,739.73	211,755.08	16,651.29	1,128.50	3,455.77	—	916.57	163.00	—
MARLBOROUGH,	14,579	242,939.05	215,843.50	9,007.50	2,198.50	1,172.21	16,434.00	176.00	149.00	—
33 Cities,	2,311,396	\$55,138,346.85	\$47,096,651.29	\$4,075,986.15	\$812,899.15	\$169,664.52	\$2,200,320.53	\$165,394.41	\$27,405.00	\$72,507.55

TABLE II. — General Revenue — Concluded.

CITIES.	D. FINES AND FORFEITS			E. GRANTS AND GIFTS					F Other General Revenue
	Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS		
				From State, for Education	From State, for Armories	From County, Dog Licenses	For Expenses	For Outlays	
BOSTON,	\$84,250.78	—	\$100.00	\$20,570.32	\$7,200.00	\$27,498.00	\$15,138.21	\$1,000.00	\$11,235.87
WORCESTER,	5,736.63	\$378.00	615.00	13,486.32	—	8,544.22	—	28,037.00	—
FALL RIVER,	8,195.86	36.41	—	—	—	5,707.93	795.33	—	—
LOWELL,	5,982.41	—	—	—	—	3,655.35	—	—	—
CAMBRIDGE,	4,497.97	—	1,233.00	3,682.55	900.00	3,652.63	1,315.50	—	—
NEW BEDFORD,	4,599.16	—	—	9,884.85	—	5,372.63	—	—	—
LYNN,	9,683.93	—	—	—	—	3,464.98	—	—	—
SPRINGFIELD,	11,408.10	—	—	—	—	4,707.69	—	—	—
LAWRENCE,	7,221.00	—	—	5,083.20	—	1,119.75	—	1,400.00	—
SOMERVILLE,	2,136.00	628.00	198.00	4,743.30	—	3,872.05	—	—	—
HOLYOKE,	5,210.90	—	—	—	—	1,554.15	1,687.50	—	—
BROCKTON,	9,668.34	—	1,054.86	1,017.64	—	4,504.85	—	—	—
MALDEN,	1,746.89	—	—	47.22	—	2,632.39	—	—	—
HAVERHILL,	4,174.40	—	—	506.25	—	2,862.13	—	—	48.47
SALEM,	5,087.42	—	—	—	—	1,451.06	—	—	—
NEWTON,	2,163.93	—	—	4,917.53	250.00	3,570.38	4,860.04	6,000.00	—
FITCHBURG,	2,895.30	—	—	—	—	1,748.70	1,050.00	—	—
TAUNTON,	1,904.25	—	—	268.29	1,300.00	2,206.01	—	—	—
EVERETT,	568.34	8.00	275.00	251.71	—	2,002.08	—	—	—
QUINCY,	3,614.29	—	—	—	—	2,281.99	90.00	—	—
CHELSEA,	4,245.64	10.50	106.00	—	—	1,318.00	—	—	—
PITTSFIELD,	3,606.78	—	—	—	—	1,369.70	—	—	—
WALTHAM,	1,168.41	—	42.00	—	—	1,776.85	—	—	—
CHICOPPE,	2,055.00	—	—	1,045.70	—	1,120.48	405.00	8,233.20	—
GLOUCESTER,	2,061.25	—	—	—	—	962.16	—	387.10	—
MEDFORD,	72.80	—	—	55.08	900.00	2,034.09	—	—	—
NORTH ADAMS,	1,423.00	—	—	—	—	945.41	—	—	—
NORTHAMPTON,	2,317.00	—	—	8,260.74	1,200.00	890.29	13,315.53	—	—
BEVERLY,	2,603.47	64.60	—	1,920.94	—	739.31	—	—	—
MELROSE,	153.05	—	—	51.65	—	1,267.01	—	16,000.00	—
WOBURN,	1,864.50	—	—	—	1,300.00	997.16	3.00	—	—
NEWBURYPORT,	1,019.20	—	—	—	—	686.93	990.14	—	—
MARLBOROUGH,	757.00	—	—	—	—	1,139.56	101.78	—	—
33 Cities,	\$204,105.00	\$1,060.91	\$3,688.46	\$75,793.29	\$13,050.00	\$107,715.92	\$39,752.03	\$51,067.30	\$11,284.34

STATISTICS OF MUNICIPAL FINANCES.

TABLE III. — *Commercial Revenue.*

CITIES.	Popu- lation of 1910	A				B. SPECIAL ASSESSMENTS				C. PRIVILEGES			
		TOTAL RECEIPTS	FOR EXPENSES			Sewers	Sidewalks and Curbing	All Other	FOR OUTLAYS			Public Service (Excise Tax)	Minor
			Street Sprinkling	Moth Extermi- nation	Sewers				Sewers	Sidewalks and Curbing	All Other		
BOSTON,	686,092	\$7,542,497.37	—	\$16,338.91	\$98,669.72	\$25,112.24	\$177,693.10	—	—	—	—	\$86,043.59	\$25,077.00
WORCESTER,	145,986	1,027,175.97	\$59,430.98	4,987.04	—	—	—	—	\$33,872.73	\$24,264.47	\$15,818.97	19,569.08	—
FALL RIVER,	119,295	439,529.51	—	99.85	—	—	—	—	—	12,743.24	—	10,908.43	205.00
LOWELL,	106,204	427,695.54	20,303.38	3,247.13	8,055.13	—	—	—	—	5,623.89	—	10,098.37	210.50
CAMBRIDGE,	104,839	716,696.72	34,430.68	2,001.61	—	—	—	—	2,189.18	11,721.15	—	12,632.81	26.00
NEW BEDFORD,	96,632	519,392.63	—	—	950.00	—	—	—	20,839.54	19,294.01	—	10,136.64	—
LYNN,	89,336	555,461.64	22,451.99	2,505.98	13,734.82	9,643.16	—	—	24,163.36	10,718.98	—	9,614.99	—
SPRINGFIELD,	83,926	553,185.53	29,826.97	—	—	—	—	—	1,564.18	7,561.36	—	14,584.19	—
LAWRENCE,	85,892	282,464.41	23,762.20	936.45	—	—	—	—	—	—	—	4,607.18	—
SOMERVILLE,	77,236	386,980.28	33,573.36	545.15	—	—	—	—	4,470.71	16,789.74	3,773.36	9,851.49	—
HOLYOKE,	57,730	731,660.04	14,300.85	1,763.05	—	—	—	—	6,180.23	5,068.55	—	5,498.83	—
BROCKTON,	56,878	352,127.28	12,438.49	616.71	20,567.99	—	—	—	12,375.51	8,399.62	953.28	8,098.28	—
MALDEN,	44,404	252,360.97	—	—	—	—	—	—	—	4,134.12	—	7,947.30	—
HAVERHILL,	44,115	256,386.53	11,072.32	1,624.83	4,990.27	1,136.69	—	—	5,794.67	—	—	9,604.07	350.00
SALEM,	43,697	206,376.32	5,768.99	753.60	2,196.45	—	—	—	14,236.27	345.44	5,549.80	5,283.04	—
NEWTON,	39,806	375,810.37	23,047.50	19,033.21	—	—	—	—	5,597.01	6,026.57	1,738.73	6,332.48	—
FITCHBURG,	37,826	204,769.14	8,392.59	2,047.02	—	—	—	—	—	—	—	4,348.63	—
TAUNTON,	34,259	296,315.76	11,348.81	859.19	14,910.65	—	—	—	1,661.07	1,015.45	—	6,382.94	230.00
EVERETT,	33,484	194,066.26	7,417.33	348.34	—	11,901.78	—	—	—	—	—	4,940.84	—
QUINCY,	32,642	235,593.59	4,628.55	1,478.00	17,612.05	7,735.54	1,027.79	—	—	—	—	5,915.84	—
CHELSEA,	32,452	202,621.57	8,568.63	238.23	7.88	—	—	—	398.45	1,190.51	—	3,381.35	600.00
PITTSFIELD,	32,121	168,015.95	10,930.20	—	8,576.25	—	—	—	—	—	413.62	4,785.05	—
WALPHAM,	27,834	169,802.32	5,133.48	4,288.77	1,917.65	—	43.50	—	—	1,670.63	—	2,371.41	—
CHICOPEE,	25,401	134,669.01	2,986.64	—	—	—	—	—	2,345.22	2,442.35	—	4,968.51	—
GLOUCESTER,	24,398	163,947.10	3,512.02	2,361.22	—	—	—	—	—	—	—	4,095.23	—
MEDFORD,	23,150	177,140.45	12,653.61	2,476.06	290.00	173.46	—	—	5,923.72	4,488.94	—	6,597.60	—
NORTH ADAMS,	22,019	91,176.93	5,127.78	—	—	—	—	—	—	—	—	1,896.12	—
NORTHAMPTON,	19,431	125,694.62	2,429.49	—	—	—	—	—	5,668.50	2,131.00	—	3,045.16	—
BEVERLY,	18,650	123,276.13	1,391.32	1,333.69	1,815.47	—	—	—	5,600.00	2,614.71	—	3,398.32	100.00
MELROSE,	15,715	121,854.76	7,684.71	511.52	3,129.41	—	655.53	—	—	5,127.41	—	2,216.03	—
WOBURN,	15,308	91,863.89	2,033.79	1,480.19	—	—	—	—	—	1,598.04	—	2,945.18	—
NEWBURYPORT,	14,949	102,010.00	2,607.93	1,273.40	—	—	—	—	—	333.94	—	1,753.17	—
MARLBOROUGH,	14,579	94,406.25	—	1,284.04	—	—	—	—	—	60.80	—	1,858.52	—
33 Cities,	2,311,396	\$17,423,024.74	\$387,344.59	\$74,463.19	\$197,423.74	\$55,702.87	\$179,419.92	\$152,880.35	\$155,677.72	\$28,247.76	\$27,398.50	\$295,690.67	

TABLE III. — Commercial Revenue — Concluded.

CITIES.	D Depart- mental ¹	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST		
		ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Miscella- neous	On Sinking Funds	All Other ²
		Rates	Miscella- neous	Rates	Miscella- neous						
BOSTON,	\$686,178.01	-	-	\$2,903,889.48	\$75,275.16	\$1,317,196.02	\$18,094.50	\$5,785.76	\$8,581.85	\$1,434,247.56	\$663,714.47
WORCESTER,	208,277.76	-	-	411,977.88	3,641.98	-	10,446.00	6,948.45	884.82	171,309.59	55,725.52
FALL RIVER,	43,876.74	-	-	219,981.98	11,029.75	726.25	4,771.00	9,958.20	-	105,473.87	19,755.20
LOWELL,	53,740.31	-	-	212,024.54	19,253.99	47.65	2,746.00	7,781.89	110.00	43,192.77	41,259.99
CAMBRIDGE,	63,896.23	-	-	385,475.71	13,735.86	14.33	9,265.00	7,951.88	277.00	145,692.68	27,366.60
NEW BEDFORD,	71,233.22	-	-	260,564.84	6,108.55	9,315.24	6,510.00	11,152.29	-	73,652.63	29,585.67
LYNN,	79,868.69	-	-	308,328.39	12,500.03	-	10,615.78	7,419.06	2,615.17	43,778.39	32,385.19
SPRINGFIELD,	108,908.41	-	-	338,007.15	60,239.00	-	-	-	-	37,002.88	29,734.59
LAWRENCE,	41,435.87	-	-	147,023.36	6,168.44	-	5,314.00	4,861.50	2,570.96	9,768.27	26,850.64
SOMERVILLE,	60,978.46	-	-	231,165.97	13,302.66	-	-	-	-	-	12,529.38
HOLYOKE,	23,091.11	-	-	122,989.06	8,096.87	-	4,098.00	2,853.83	-	16,145.23	50,328.09
BROCKTON,	118,300.16	-	-	135,715.28	917.80	-	4,018.96	3,120.15	247.40	23,147.07	22,127.73
MALDEN,	34,964.85	-	-	99,792.09	2,239.69	-	-	-	-	23,445.42	37,824.52
HAVERHILL,	51,447.25	-	-	121,132.58	1,587.62	13.74	-	-	-	28,823.61	24,603.55
SALEM,	39,464.61	-	-	117,781.41	4,210.10	1,332.04	1,969.55	1,612.38	-	20,209.68	20,209.68
NEWTON,	36,390.54	-	-	146,809.63	7,477.48	-	2,150.00	4,502.75	-	98,068.54	18,519.68
FITCHBURG,	35,486.65	-	-	86,444.72	7,064.89	-	-	-	-	15,722.24	25,247.34
TAUNTON,	33,304.87	89,115.87	3,410.08	91,086.89	948.64	-	1,312.00	2,133.75	24.00	34,103.20	7,144.87
EVERETT,	17,496.44	-	-	111,718.90	2,669.81	-	4,347.20	1,546.48	-	13,611.38	15,391.24
QUINCY,	26,741.61	-	-	125,655.29	-	-	3,036.00	4,247.58	130.00	37,385.34	37,385.34
CHELSEA,	19,624.92	-	-	126,627.97	1,770.37	1,800.00	-	-	-	17,611.00	20,802.26
PITTSFIELD,	20,420.17	-	-	105,495.05	6,231.00	406.45	-	-	-	-	9,087.53
WALTHAM,	19,759.54	-	-	91,149.56	1,109.68	111.40	3,589.00	1,595.62	2,655.65	21,685.60	11,949.31
CHICOPEE,	5,769.15	47,096.20	2,993.81	59,332.82	2,016.65	-	600.00	1,522.10	6.00	4,719.11	12,946.44
GLOUCESTER,	19,957.77	-	-	117,735.18	2,143.24	31.00	1,125.00	-	40.00	-	-
MEDFORD,	17,583.95	-	-	66,664.46	309.33	-	4,315.50	1,300.00	-	42,372.20	12,455.08
NORTH ADAMS,	12,766.96	-	-	63,675.15	345.20	783.35	2,616.05	2,336.05	-	-	1,256.81
NORTHAMPTON,	21,288.38	-	-	54,308.16	3,165.24	5,151.46	512.00	-	-	2,365.68	25,629.55
BEVERLY,	15,840.08	-	-	71,631.33	757.94	-	1,551.58	1,897.53	-	4,579.35	10,764.81
MELROSE,	13,559.11	-	-	45,507.01	2,633.40	34.10	1,855.00	3,160.24	118.00	23,997.09	11,666.20
WOBURN,	16,720.77	-	-	53,991.97	443.42	-	795.00	1,859.13	31.85	6,222.62	9,944.55
NEWBURYPORT,	19,084.00	-	-	59,180.71	59.82	-	153.50	-	-	11,340.91	11,340.91
MALBOROUGH,	21,004.79	-	-	46,023.62	35.25	-	127.50	-	-	16,166.31	7,840.42
33 Cities,	\$2,058,511.38	\$616,772.83	\$20,105.20	\$7,538,893.14	\$277,478.96	\$1,336,963.03	\$105,934.12	\$95,546.62	\$18,292.70	\$2,452,185.18	\$1,348,092.27

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 30-36.² For detail see Table V, p. 37.³ Includes \$187,036.66 from gas.⁴ Includes \$3,435.17 from gas.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*

1. General Government.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON,	686,092	\$46,196.76	\$3.00	\$1,900.00	\$32,175.51	\$1,719.50	\$7,585.77	\$782.88	\$2,030.30
WORCESTER,	145,986	8,194.40	—	—	4,103.32	1,300.00	1,921.26	851.62	18.20
FALL RIVER,	119,295	2,221.20	—	—	878.94	—	1,328.15	4.80	9.61
LOWELL,	106,294	1,269.03	—	.50	609.18	—	645.09	14.32	—
CAMBRIDGE,	104,839	6,177.02	—	—	2,848.00	—	1,307.35	21.47	2,000.00
NEW BEDFORD,	96,652	5,544.65	—	—	3,004.98	183.00	1,330.16	526.51	500.00
LYNN,	89,336	3,263.17	—	—	2,264.55	22.89	718.11	187.77	69.85
SPRINGFIELD,	88,926	6,075.01	—	—	3,070.96	385.00	1,566.10	17.00	1,048.95
LAWRENCE,	1,501.45	1,501.45	—	—	3.00	5.00	512.82	19.53	900.30
SOMERVILLE,	77,236	5,329.73	32.50	—	4,206.35	—	1,021.88	68.00	1.00
HOLYOKE,	57,730	2,198.29	—	—	134.54	—	—	—	2,043.75
BROCKTON,	56,878	2,800.76	—	—	1,865.10	18.60	308.05	19.01	—
MAIDEN,	44,404	2,788.53	40.38	—	2,521.90	—	226.25	—	—
HAYVERHILL,	44,115	5,308.43	1.09	2.24	2,242.66	363.24	821.70	.50	1,877.00
SALEM,	43,697	1,035.04	—	—	504.70	—	170.34	16.79	—
NEWTON,	39,806	2,832.43	—	—	2,250.39	—	613.11	—	—
FITCHBURG,	37,826	2,259.97	—	—	135.50	398.50	513.80	—	1,212.17
TAUNTON,	34,259	1,192.43	—	—	553.17	—	508.05	41.21	—
EVERETT,	33,454	2,255.15	—	—	1,943.35	—	297.80	14.00	—
QUINCY,	32,642	2,030.83	—	—	2,063.15	—	465.68	—	—
CHELSEA,	32,452	3,241.60	1.00	—	2,899.45	—	341.15	—	—
PITTSFIELD,	32,191	456.85	—	—	—	59.00	297.85	—	—
WALTHAM,	27,534	1,564.00	—	—	1,255.85	—	308.15	—	—
CHICOPEE,	25,401	753.77	—	—	242.32	—	—	—	511.45
GLOUCESTER,	24,598	4,106.24	—	28.86	2,642.38	—	68.00	—	1,367.00
MEDFORD,	23,150	1,572.70	—	—	1,378.50	—	154.25	39.95	—
NORTH ADAMS,	22,719	270.10	—	—	137.40	—	122.70	—	—
NORHAMPTON,	19,431	582.90	—	—	130.00	166.00	97.60	—	88.40
BEVERLY,	18,650	880.75	—	—	—	—	110.75	—	640.00
MELROSE,	15,715	3,660.51	—	—	1,555.56	—	92.95	—	2,012.00
WOBURN,	15,308	904.95	—	—	704.40	—	109.85	—	—
NEWPORT,	14,049	522.33	—	—	211.20	15	61.75	—	249.23
MARLBOROUGH,	14,579	509.00	—	—	410.80	33.00	49.00	.20	16.00
33 Cities,	2,311,396	\$128,768.44	\$77.97	\$1,931.60	\$78,779.91	\$4,653.88	\$24,047.61	\$2,625.06	\$16,652.41

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1910	A. TOTAL RECEIPTS	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY		G Other Protection of Persons and Property
							Insect Pest Extermination	Planting and Trimming Trees	
BOSTON,	686,092	\$59,063.56	\$19,748.54	\$4,929.78	—	\$14,054.24	\$20,250.00	—	\$81.00
WORCESTER,	145,986	10,897.42	5,976.36	1,715.09	—	2,051.89	324.33	—	829.75
FALL RIVER,	119,295	2,455.79	1,019.37	269.10	—	966.52	200.80	—	—
LOWELL,	106,294	3,445.55	2,660.14	39.00	—	608.98	137.73	—	—
CAMBRIDGE,	104,839	1,948.89	1,017.69	18.07	—	810.44	102.69	—	—
NEW BEDFORD,	96,652	1,025.98	40.00	89.40	—	872.58	24.00	—	—
LENN,	89,336	3,007.54	1,164.18	52.81	\$25.00	606.96	56.98	—	1,101.61
SPRINGFIELD,	88,926	4,284.14	2,162.56	1,379.65	21.95	635.18	\$84.80	—	—
LAWRENCE,	85,892	2,450.98	643.30	728.53	—	493.40	—	—	585.75
SOMERVILLE,	77,236	3,730.92	1,683.55	1,182.25	—	465.12	—	—	400.00
HOLYOKE,	57,730	1,354.84	217.25	565.25	—	484.59	—	87.75	—
BROCKTON,	56,878	4,579.41	313.49	787.19	—	543.31	197.32	1,956.10	782.00
MALDEN,	44,404	425.09	—	155.85	—	228.44	40.80	—	—
HAYRHILL,	44,115	859.42	210.72	33.03	30.00	196.68	89.74	—	299.25
SALEM,	43,697	1,322.68	398.90	281.48	—	281.80	43.25	—	317.25
NEWTON,	39,806	16,275.76	1,827.39	240.13	—	240.13	14,092.99	—	—
FITCHBURG,	37,826	4,162.19	1,492.27	569.22	—	312.81	1,787.89	—	—
TAUNTON,	34,259	2,257.47	639.33	10.00	—	168.95	1,237.22	—	201.97
EVERETT,	33,484	696.80	186.35	175.00	—	182.20	—	153.25	—
QUINCY,	32,642	1,045.90	115.30	—	—	270.85	659.75	—	—
CHELSEA,	32,452	1,371.62	349.20	560.50	—	427.12	27.94	—	6.86
PITTSFIELD,	32,121	288.45	—	—	—	1 288.45	—	—	—
WALFHAM,	27,834	3,123.09	1,007.46	286.25	—	234.77	1,504.61	—	—
CHICOPEE,	25,401	129.57	51.36	78.21	—	237.84	—	—	—
GLOUCESTER,	24,398	3,297.71	823.50	23.83	—	—	2,191.54	21.00	—
MEDFORD,	23,150	1,144.43	225.00	580.28	—	104.03	124.50	110.62	—
NORTH ADAMS,	22,019	517.44	300.00	300.00	—	217.44	—	—	—
NORHAMPTON,	19,431	1,418.98	635.95	420.00	—	200.38	162.65	—	—
BEVERLY,	18,650	966.72	—	42.50	—	121.47	692.75	—	110.00
MELROSE,	15,715	709.58	53.35	253.00	—	57.23	294.00	—	52.00
WOBURN,	15,308	6,556.74	500.00	75.00	—	85.63	5,893.11	3.00	—
NEWBURYPORT,	14,949	529.50	298.34	11.93	—	186.84	94.21	28.18	—
MARLBOROUGH,	14,579	2,065.20	625.00	661.08	—	174.02	598.10	—	—
33 Cities,	2,311,396	\$147,402.66	\$45,944.49	\$16,486.56	\$76.95	\$26,763.62	\$50,918.90	\$2,444.70	\$4,767.44

¹ Includes inspection of petroleum.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
3. Health and Sanitation.

CITIES.	Population of 1910	A		B. HEALTH		C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON,	686,092	\$114,547.48	\$10,970.26	\$13,743.07	\$994.50	\$11,541.44	\$74,774.09	\$2,359.55	\$164.57
WORCESTER,	145,986	31,965.13	6,600.17	109.81	31.00	2,615.19	22,292.52	313.00	3.44
FALL RIVER,	119,295	7,473.76	1,443.41	5,868.56	63.30	—	98.49	—	—
LOWELL,	106,294	7,077.37	432.83	—	—	—	6,644.54	—	—
CAMBRIDGE,	104,839	22,384.97	2,073.72	7,714.26	594.50	133.48	12,369.01	—	—
NEW BEDFORD,	96,652	16,349.04	4,210.61	—	1,224.64	10,913.79	10,992.29	—	—
LYNN,	89,336	19,119.59	4,728.70	851.20	144.14	2,403.26	2,403.26	—	—
SPRINGFIELD,	88,926	12,861.86	2,648.10	806.92	—	5,982.19	3,424.65	—	—
LAWRENCE,	85,892	6,337.83	573.37	2,087.89	221.25	1,358.70	2,116.62	—	—
SOMERVILLE,	77,236	19,861.16	7,861.01	—	256.50	—	11,743.65	—	—
ROCKFORD,	57,780	933.54	114.56	298.06	14.30	506.62	—	—	—
BROOKTON,	56,878	71,461.56	28.28	481.85	3.70	57,873.86	13,073.87	—	—
MAIDEN,	44,404	9,925.82	5,195.59	402.66	57.60	8.59	4,252.58	—	8.80
HAVERHILL,	44,115	853.93	467.82	81.97	72.81	225.33	—	6.00	—
SALEM,	43,697	11,278.17	453.26	1,585.66	370.56	6,217.65	2,651.04	—	—
NEWTON,	39,806	1,105.95	1,075.46	—	—	30.49	—	—	—
FITCHBURG,	37,826	1,325.88	762.99	360.12	24.33	178.44	—	—	—
TAUNTON,	34,259	12,816.77	—	130.30	5.00	10,576.19	2,105.28	—	—
EVERETT,	33,484	1,757.65	1,400.64	207.43	86.36	9.22	54.00	—	—
QUINCY,	32,642	14,729.96	272.52	158.00	—	7,950.60	6,348.84	—	—
CHELSEA,	32,452	1,990.27	1,848.55	80.72	61.00	—	—	—	—
PRITTSFIELD,	32,121	6,596.90	338.14	—	7.75	6,231.01	—	—	—
WATRAM,	27,834	7,078.97	443.55	459.11	—	3,201.31	2,975.00	—	—
CHICOPPEL,	25,401	327.56	216.43	110.43	.70	—	—	—	—
GLoucester,	24,898	39.38	13.00	—	10.00	16.38	—	—	—
MEDFORD,	23,150	3,331.36	151.58	—	—	47.33	3,132.45	—	—
NORTH ADAMS,	22,019	388.14	120.05	—	—	268.09	—	—	—
NORTHAMPTON,	19,431	1,199.24	211.43	15.75	—	972.06	—	—	—
BEVERLY,	18,650	498.46	498.46	—	—	—	—	—	—
MELROSE,	15,715	2,719.90	151.06	—	—	2,568.84	—	—	—
WOBURN,	15,308	37.79	—	—	5.00	32.79	—	—	—
NEWBURYPORT,	14,949	449.60	62.68	—	—	82.96	303.96	—	—
MARLBOROUGH,	14,579	9,464.38	—	—	—	9,464.38	—	—	—
33 Cities,	2,311,396	\$418,809.37	\$55,388.23	\$35,553.77	\$4,248.94	\$141,410.19	\$179,352.88	\$2,678.55	\$176.81

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
4. Highways.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON,	686,092	\$49,000.80	\$47,779.74	-	-	-	\$1,221.06	-
WORCESTER,	145,986	47,321.66	47,297.94	-	-	-	93.72	-
FALL RIVER,	119,295	4,380.18	3,388.78	-	\$101.67	\$787.92	101.81	-
LOWELL,	106,204	433.04	433.04	-	-	-	-	-
CAMBRIDGE,	104,839	2,506.94	506.06	\$1,571.29	-	339.59	-	-
NEW BEDFORD,	96,652	12,359.87	12,359.87	-	-	-	-	-
LYNN,	89,336	3,883.34	1,963.49	1,567.02	-	2.33	350.50	-
SPRINGFIELD,	88,926	23,086.01	20,700.68	1,836.66	-	337.06	211.61	-
LAWRENCE,	85,892	465.81	463.81	2.00	-	-	-	-
SOMERVILLE,	77,236	1,287.89	1,231.17	20.22	-	36.50	-	-
HOLYOKE,	57,730	5,166.69	4,651.88	295.87	-	218.94	-	-
BROCKTON,	56,878	6,072.77	4,241.12	1,530.27	-	301.38	-	-
MALDEN,	44,404	1,108.34	692.83	365.51	-	-	50.00	-
HAVERHILL,	44,115	5,299.73	1,550.04	-	-	64.64	3,684.65	\$0.40
SALEM,	43,697	-	-	-	-	-	-	4.00
NEWTON,	39,806	2,477.92	2,014.99	438.93	-	-	-	-
FITCHBURG,	37,826	3,015.14	2,531.95	473.19	-	10.00	-	-
TAUNTON,	34,259	254.58	161.77	92.81	-	-	-	-
EVERETT,	33,484	1,565.98	1,240.52	225.46	-	100.00	-	-
QUINCY,	32,642	1,823.84	1,538.14	-	-	285.70	-	-
CHELSEA,	32,452	502.77	381.77	121.00	-	-	-	-
PITTSFIELD,	32,121	1,784.82	1,784.82	-	-	-	-	-
WALHAM,	27,834	573.13	573.13	-	-	-	-	-
CHICOPEE,	25,401	136.15	61.15	-	-	-	75.00	-
GLOUCESTER,	24,398	259.12	173.67	53.20	-	32.25	-	-
MEDFORD,	23,150	1,645.26	1,482.02	-	-	163.24	-	-
NORTH ADAMS,	22,019	1,610.04	1,373.57	206.72	-	29.75	-	-
NORTHAMPTON,	19,431	3,879.38	3,879.38	-	-	-	-	-
BEVERLY,	18,650	-	-	-	-	-	-	-
MELROSE,	15,715	134.50	124.50	-	-	10.00	-	-
WOBURN,	15,308	110.00	110.00	-	-	-	-	-
NEWBURYPORT,	14,949	1,624.97	1,530.83	70.20	23.94	-	-	-
MARLBOROUGH,	14,579	687.49	687.49	-	-	-	-	-
33 Cities,	2,311,396	\$184,408.16	\$166,880.15	\$8,890.35	\$125.61	\$2,715.30	\$5,768.35	\$4.40

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. *Charities.*

CITIES.	Population of 1910	A		B. ALMSHOUSE			C. RECEIPTS (EXCEPT FOR ALMSHOUSE) FROM —				
		TOTAL RECEIPTS	Sale of Produce and Stock	Board	Miscellaneous	Individuals	Cities and Towns	State	Municipal General Hospitals	Miscellaneous	
BOSTON,	686,092	\$201,045.23	—	\$6,051.54	\$64.85	\$976.47	\$33,022.78	\$40,062.39	\$113,645.56	1 \$7,221.64	
WORCESTER,	145,986	65,731.28	\$1,244.44	2,477.83	258.77	16.05	1,356.46	2,474.65	57,903.08	—	
FALL RIVER,	119,295	10,710.66	105.13	—	—	1,074.69	2,013.07	7,475.51	42.26	—	
LOWELL,	106,294	6,480.00	74.96	2,558.10	85.88	16.29	1,834.82	1,909.95	—	—	
CAMBRIDGE,	104,839	7,740.16	4,587.16	553.32	95.03	92.18	1,744.27	663.20	—	—	
NEW BEDFORD,	96,652	10,938.53	1,317.10	—	—	1,147.06	2,075.19	6,399.18	—	—	
LYNN,	89,336	9,584.39	1,580.34	—	5.99	—	2,075.19	6,399.18	—	—	
SPRINGFIELD,	88,926	16,541.30	2,504.03	5,774.45	239.35	49.71	2,183.62	5,790.14	—	—	
LAWRENCE,	85,892	15,309.99	516.42	4,262.12	64.24	307.45	4,566.87	5,532.89	—	—	
SOMERVILLE,	77,236	9,192.71	4,283.16	817.52	—	—	2,620.33	1,471.70	—	—	
HOLYOKE,	57,730	9,456.08	462.12	266.11	783.91	55.14	3,467.48	4,421.32	—	—	
BROCKTON,	56,878	12,276.14	5,891.18	426.01	790.99	184.60	4,713.19	270.17	—	—	
MAIDEN,	44,404	8,969.74	1,467.83	421.00	—	89.00	3,288.81	3,703.10	—	—	
HAVERHILL,	44,115	19,660.89	2,276.20	645.36	173.90	105.59	2,031.37	786.56	13,641.91	—	
SALEM,	43,697	6,592.37	270.46	152.36	—	—	3,238.33	2,931.22	—	—	
NEWTON,	39,806	2,666.57	260.13	—	—	145.13	1,364.51	896.80	—	—	
FITCHBURG,	37,826	18,266.12	746.83	892.50	—	4,251.24	677.48	494.19	11,203.88	—	
TAUNTON,	34,259	5,039.00	2,992.37	618.19	4.20	179.92	505.55	738.77	—	—	
EVERETT,	33,484	4,182.16	—	—	—	57.50	3,339.74	784.92	—	—	
QUINCY,	32,642	1,444.08	—	501.00	—	—	485.88	457.20	—	—	
CHELSEA,	32,452	3,742.14	—	—	—	150.00	2,104.58	1,454.45	—	—	
WALTHAM,	32,121	4,586.39	—	1,142.14	—	—	1,516.07	1,928.18	—	—	
CHICPEE,	27,834	1,901.90	28.00	—	—	—	985.75	888.15	—	—	
GLOUCESTER,	25,401	2,603.74	187.64	—	—	—	1,005.25	1,410.85	—	—	
WALTHAM,	25,401	2,603.74	187.64	—	—	—	1,005.25	1,410.85	—	—	
GLOUCESTER,	24,398	2,187.57	83.00	511.17	10.00	—	795.39	788.01	—	—	
MEDFORD,	23,150	2,614.83	306.17	548.10	3.23	42.57	1,198.43	516.33	—	—	
NORTH ADAMS,	22,019	3,810.71	2,103.21	—	—	—	919.23	788.27	—	—	
NORFOLK,	19,431	3,271.36	187.20	451.00	46.51	747.73	1,090.70	748.22	—	—	
BEVERLY,	18,650	2,721.48	371.38	929.80	—	—	993.70	426.60	—	—	
MELROSE,	15,715	1,008.56	417.32	—	—	2.50	502.71	86.03	—	—	
WOBURN,	15,508	2,552.18	425.31	227.99	437.00	73.50	1,277.34	184.54	—	—	
NEWBURPORT,	14,949	1,777.33	188.33	—	92.75	14.55	1,329.75	93.00	—	—	
MARLBOROUGH,	14,379	2,836.47	1,876.30	174.92	—	—	683.26	87.44	—	—	
33 Cities,	2,311,395	\$477,442.06	\$56,753.72	\$30,407.53	\$3,156.60	\$9,838.87	\$94,888.95	\$98,704.95	\$196,436.69	\$7,254.75	

1 Children's Institution Department, \$970.75; Suffolk School for Boys, \$4,889.50; Administration Building, \$1,310.47; Steamer Monitor, \$50.92.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON,	686,092	\$102,248.25	\$91,318.00	\$6,157.25	\$4,773.00	-
WORCESTER,	145,986	24,667.00	22,528.00	1,140.00	999.00	-
FALL RIVER,	119,295	8,262.00	7,676.00	105.00	481.00	-
LOWELL,	106,294	19,713.00	16,851.00	1,752.00	1,110.00	-
CAMBRIDGE,	104,839	12,981.00	11,878.00	416.00	481.00	\$206.00
NEW BEDFORD,	96,652	17,234.00	13,240.00	3,291.00	703.00	-
LYNN,	89,336	33,336.50	27,952.00	3,178.50	2,206.00	-
SPRINGFIELD,	88,926	14,218.20	13,158.00	47.00	851.00	162.20
LAWRENCE,	85,892	6,174.50	5,624.50	291.00	259.00	-
SOMERVILLE,	77,236	17,239.00	16,218.00	414.00	481.00	126.00
HOLYOKE,	57,730	2,850.00	2,238.00	371.00	185.00	56.00
BROCKTON,	56,878	18,772.95	15,761.00	2,381.00	629.00	1.95
MALDEN,	44,404	8,709.50	8,145.00	157.50	407.00	-
HAVERHILL,	44,115	16,630.45	15,361.50	252.00	962.00	54.95
SALEM,	43,697	16,373.00	15,005.00	332.00	1,036.00	-
NEWTON,	39,806	3,091.00	3,031.00	60.00	-	-
FITCHBURG,	37,826	4,663.00	4,302.00	287.00	74.00	-
TAUNTON,	34,259	8,275.00	7,520.00	311.00	444.00	-
EVERETT,	33,484	5,867.50	5,374.00	12.50	481.00	-
QUINCY,	32,642	4,862.00	4,552.00	162.00	148.00	-
CHELSEA,	32,452	7,103.75	5,084.00	144.00	1,875.75	-
PITTSFIELD,	32,121	4,729.00	4,483.00	24.00	222.00	-
WALTHAM,	27,834	3,944.00	3,678.00	192.00	74.00	-
CHICOPEE,	25,401	1,451.00	1,246.00	168.00	37.00	-
GLOUCESTER,	24,398	9,274.00	7,991.00	913.00	370.00	-
MEDFORD,	23,150	5,451.50	4,844.00	274.50	333.00	-
NORTH ADAMS,	22,019	3,692.00	3,655.00	-	37.00	-
NORTHAMPTON,	19,431	4,344.46	4,085.46	-	259.00	-
BEVERLY,	18,650	8,398.98	6,972.00	1,086.50	185.00	155.48
MELROSE,	15,715	3,446.00	3,194.00	30.00	222.00	-
WOBURN,	15,308	4,772.00	4,698.00	-	74.00	-
NEWBURYPORT,	14,949	11,019.00	10,018.00	57.00	518.00	426.00
MARLBOROUGH,	14,579	5,359.00	5,056.00	-	259.00	44.00
33 Cities,	2,311,396	\$419,152.54	\$372,737.46	\$24,006.75	\$21,175.75	\$1,232.58

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*7. *Education.*

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON,	686,092	\$64,070.84	\$24,240.55	\$24,471.93	\$11,932.01	\$3,426.85
WORCESTER,	145,986	12,729.30	36.50	8,364.25	2,903.41	1,425.14
FALL RIVER,	119,295	7,523.39	-	7,455.89	-	72.50
LOWELL,	106,294	13,643.59	462.50	12,451.00	20.77	709.32
CAMBRIDGE,	104,839	5,547.27	770.50	3,723.00	789.98	263.79
NEW BEDFORD,	96,652	5,941.41	113.50	5,571.25	232.85	23.81
LYNN,	89,336	1,258.98	275.50	391.25	403.10	189.13
SPRINGFIELD,	88,926	29,466.45	105.50	15,589.80	460.09	13,311.06
LAWRENCE,	85,892	4,474.25	88.00	4,227.15	146.62	12.48
SOMERVILLE,	77,236	809.12	225.00	461.59	-	122.53
HOLYOKE,	57,730	1,087.01	74.00	820.50	77.67	114.84
BROCKTON,	56,878	2,164.07	164.00	505.00	985.01	510.06
MALDEN,	44,404	2,356.44	348.50	1,464.27	365.79	177.88
HAVERHILL,	44,115	1,971.71	115.50	1,738.65	8.18	109.88
SALEM,	43,697	1,025.61	-	895.00	-	130.61
NEWTON,	39,806	4,824.10	47.50	3,583.25	1,014.36	178.99
FITCHBURG,	37,826	994.26	131.50	744.00	118.76	-
TAUNTON,	34,259	3,100.74	-	2,908.54	153.62	38.58
EVERETT,	33,484	564.83	107.00	192.50	161.94	103.39
QUINCY,	32,642	562.32	271.00	33.50	255.57	2.25
CHELSEA,	32,452	236.53	21.50	40.00	105.92	69.11
PITTSFIELD,	32,121	1,882.00	62.00	1,800.00	-	20.00
WALTHAM,	27,834	1,140.45	66.50	745.62	118.48	209.85
CHICOPEE,	25,401	143.89	93.00	50.89	-	-
GLOUCESTER,	24,398	679.43	37.50	609.00	-	32.93
MEDFORD,	23,150	575.50	560.50	15.00	-	-
NORTH ADAMS,	22,019	1,661.68	-	1,457.00	101.68	103.00
NORTHAMPTON,	19,431	6,559.43	263.00	3,962.00	226.31	2,103.12
BEVERLY,	18,650	2,192.18	-	2,122.50	37.48	32.20
MELROSE,	15,715	1,545.49	495.00	1,024.64	10.41	15.44
WOBURN,	15,308	1,642.40	867.50	694.09	-	80.81
NEWBURYPORT,	14,949	2,978.62	147.50	1,568.00	32.52	1,230.60
MARLBOROUGH,	14,579	116.25	116.25	-	-	-
33 Cities,	2,311,396	\$185,474.54	\$30,306.80	\$109,681.06	\$20,662.53	\$24,824.15

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON,	686,092	\$12,002.71	\$11,484.03	\$518.68
WORCESTER,	145,986	1,760.56	1,690.88	69.68
FALL RIVER,	119,295	768.76	768.76	—
LOWELL,	106,294	450.75	450.75	—
CAMBRIDGE,	104,839	936.96	922.69	14.27
NEW BEDFORD,	96,652	1,083.95	974.92	109.03
LYNN,	89,336	997.18	969.29	27.89
SPRINGFIELD,	88,926	—	—	—
LAWRENCE,	85,892	177.76	177.76	—
SOMERVILLE,	77,236	1,568.71	1,565.84	2.87
HOLYOKE,	57,730	—	—	—
BROCKTON,	56,878	621.50	621.50	—
MALDEN,	44,404	648.89	598.23	50.66
HAYERHILL,	44,115	729.19	729.19	—
SALEM,	43,697	421.22	421.22	—
NEWTON,	39,806	2,909.47	2,909.47	—
FITCHBURG,	37,826	239.29	229.80	9.49
TAUNTON,	34,259	368.88	368.88	—
EVERETT,	33,484	467.05	467.05	—
QUINCY,	32,642	242.68	242.68	—
CHELSEA,	32,452	385.93	385.93	—
PITTSFIELD,	32,121	—	—	—
WALTHAM,	27,834	434.00	434.00	—
CHICOPEE,	25,401	223.47	223.47	—
GLOUCESTER,	24,398	—	—	—
MEDFORD,	23,150	274.27	274.27	—
NORTH ADAMS,	22,019	318.35	318.35	—
NORTHAMPTON,	19,431	251.53	251.53	—
BEVERLY,	18,650	144.09	144.09	—
MELROSE,	15,715	297.07	297.07	—
WOBURN,	15,308	130.41	130.41	—
NEWBURYPORT,	14,949	172.15	12.29	159.86
MARLBOROUGH,	14,579	—	—	—
33 Cities,	2,311,396	\$29,026.78	\$28,064.35	\$962.43

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON,	686,092	\$36,170.38	\$7,790.98	—	\$28,364.40	\$15.00
WORCESTER,	145,986	4,994.36	4,299.26	\$695.10	—	—
FALL RIVER,	119,295	74.00	74.00	—	—	—
LOWELL,	106,294	1,073.00	1,073.00	—	—	—
CAMBRIDGE,	104,839	2,658.51	1,492.83	328.61	711.27	125.80
NEW BEDFORD,	96,652	703.93	279.50	—	424.43	—
LYNN,	89,336	1,340.00	1,340.00	—	—	—
SPRINGFIELD,	88,926	2,025.44	1,648.29	—	377.15	—
LAWRENCE,	85,892	576.66	576.66	—	—	—
SOMERVILLE,	77,236	1,959.22	10.80	1,305.00	643.42	—
HOLYOKE,	57,730	44.66	41.41	3.25	—	—
BROCKTON,	56,878	51.00	51.00	—	—	—
MALDEN,	44,404	32.50	32.50	—	—	—
HAYERHILL,	44,115	133.50	133.50	—	—	—
SALEM,	43,697	1,239.85	1,239.85	—	—	—
NEWTON,	39,806	207.28	207.28	—	—	—
FITCHBURG,	37,826	462.34	462.34	—	—	—
TAUNTON,	34,259	—	—	—	—	—
EVERETT,	33,484	139.32	7.32	132.00	—	—
QUINCY,	32,642	—	—	—	—	—
CHELSEA,	32,452	84.00	84.00	—	—	—
PITTSFIELD,	32,121	—	—	—	—	—
WALTHAM,	27,834	—	—	—	—	—
CHICOPEE,	25,401	—	—	—	—	—
GLOUCESTER,	24,398	105.00	105.00	—	—	—
MEDFORD,	23,150	398.40	275.40	123.00	—	—
NORTH ADAMS,	22,019	—	—	—	—	—
NORTHAMPTON,	19,431	—	—	—	—	—
BEVERLY,	18,650	—	—	—	—	—
MELROSE,	15,715	37.50	37.50	—	—	—
WOBURN,	15,308	—	—	—	—	—
NEWBURYPORT,	14,949	10.50	10.00	.50	—	—
MARLBOROUGH,	14,579	—	—	—	—	—
33 Cities,	2,311,396	\$54,521.35	\$21,272.42	\$2,587.46	\$30,520.67	\$140.80

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS						Investment Funds	Miscella- neous
					PUBLIC TRUST FUNDS							
					Charity	School	Library	Cemetery	Other			
Boston.	\$663,714.47	\$135,426.10	\$154,983.52	\$48,799.63	\$41,508.71	\$51,103.87	\$17,177.76	\$5,777.89	\$208,936.99	—	—	
Worcester.	55,725.52	4,951.86	14,811.08	3,206.83	12,099.80	531.67	3,450.46	6,148.23	10,268.97	\$256.62	—	
Fall River.	19,755.20	—	11,759.14	—	2,100.00	2,667.32	—	5,328.74	—	—	—	
Lowell.	41,259.99	5,538.48	24,421.78	—	633.81	—	5,398.83	3,740.90	60.00	—	—	
Cambridge.	27,366.60	6,297.29	14,407.77	147.61	—	—	940.20	3,462.38	1,202.04	—	\$275.50	
New Bedford.	29,585.67	4,303.57	2,869.32	361.23	—	3,060.00	14,496.00	4,495.55	—	—	—	
Lynn.	32,385.19	5,541.18	15,647.08	264.97	676.65	40.74	400.50	9,454.40	57.14	302.53	—	
Springfield.	29,794.59	13,763.06	15,847.78	—	—	—	—	—	—	—	123.75	
Lawrence.	26,850.64	4,871.35	19,122.54	—	—	141.42	200.00	2,515.33	—	—	—	
Somerville.	12,529.38	3,196.69	8,242.35	318.56	—	31.67	740.11	—	—	—	—	
Holyoke.	50,328.09	10,312.20	7,173.39	—	—	—	—	—	—	32,842.50	—	
Brockton.	22,127.73	2,693.73	15,054.57	553.16	3,330.05	—	285.80	234.42	—	—	—	
Malden.	37,824.52	3,147.37	14,731.32	—	—	—	15,880.88	4,049.71	15.24	—	—	
Haverhill.	24,603.55	5,975.16	10,363.89	9.67	—	85.56	6,689.47	62.67	—	1,414.98	2.15	
Salem.	20,209.68	3,227.36	5,696.97	535.80	3,349.79	1,065.88	3,510.62	2,266.05	1,033.01	—	—	
Newton.	18,519.68	3,849.24	9,986.56	740.42	110.19	12.14	1,745.63	—	1,045.00	1,110.48	124.64	
Fitchburg.	25,247.34	—	4,455.54	—	17,397.95	—	712.04	1,941.39	—	—	—	
Taunton.	7,144.87	1,558.34	3,402.71	522.81	—	—	40.40	1,620.61	—	—	—	
Everett.	15,391.24	1,883.17	12,589.97	168.56	80.80	—	—	746.00	—	—	—	
Quincy.	37,385.34	3,310.96	12,660.43	2,840.09	532.68	16,326.29	831.12	1,335.65	—	—	—	
Chelsea.	20,802.26	1,658.51	13,146.07	—	—	—	465.00	—	—	—	—	
Pittsfield.	9,087.53	3,635.06	5,196.12	256.35	—	—	—	—	—	—	—	
Waltham.	11,949.31	1,338.54	6,909.13	177.12	1,080.00	—	61.20	2,380.74	—	—	2.58	
Chicopee.	4,719.11	1,484.97	2,478.39	—	—	—	176.81	578.94	—	—	—	
Glooucester.	12,946.44	1,389.04	7,808.09	—	2,600.29	404.00	—	37.76	707.26	—	—	
Medford.	12,455.08	1,391.72	8,046.58	460.26	1,030.00	—	142.94	1,368.92	14.66	—	—	
North Adams.	1,256.81	102.07	—	25.95	—	—	23.82	204.97	—	900.00	—	
Northampton.	25,629.55	3,005.47	1,430.28	—	113.54	—	18,463.12	757.34	—	1,821.96	—	
Beverly.	10,764.81	2,170.33	4,614.90	1,320.73	35.00	190.38	1,031.04	1,402.43	—	—	—	
Melrose.	11,666.20	980.24	8,593.21	824.12	52.49	—	125.78	1,090.36	—	—	—	
Woburn.	9,944.55	1,096.54	3,333.69	52.03	120.00	—	3,113.49	1,378.32	—	850.48	—	
Newburyport.	11,340.91	1,757.34	3,421.75	—	225.04	616.00	3,173.99	—	1,682.37	464.42	—	
Marlborough.	7,840.42	1,534.72	4,458.67	—	611.32	336.70	409.08	245.67	40.40	—	153.86	
33 Cities.	\$1,348,092.27	\$241,367.66	\$452,664.59	\$61,585.90	\$397,492.41	\$76,897.18	\$99,686.09	\$62,625.37	\$225,123.08	\$39,963.97	\$686.02	

TABLE VI. — *Summary of Revenue Receipts.*

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON,	\$31,675,325.24	\$22,750,122.49	\$1,215,712.20	\$84,350.78	\$71,406.53	\$11,235.87	\$317,813.97	\$111,720.59	\$686,178.01	\$4,296,300.66	\$32,462.11	\$2,097,962.03
WORCESTER,	3,945,055.14	2,660,515.03	200,567.67	6,729.63	50,067.54	—	138,384.19	19,569.08	208,277.76	415,619.86	18,279.27	227,035.11
FALL RIVER,	1,741,657.01	1,449,355.10	149,436.05	8,232.27	6,503.26	—	37,223.09	11,113.43	43,876.74	231,737.98	14,729.20	125,229.07
LOWELL,	2,106,584.25	1,553,242.80	116,008.15	5,982.41	3,655.35	—	12,839.33	10,807.37	53,740.31	231,326.18	10,637.89	84,452.76
CAMBRIDGE,	3,070,156.25	2,333,680.63	4,497.25	5,730.97	9,550.68	—	50,342.62	12,678.81	63,896.23	399,225.90	17,493.38	173,069.28
NEW BEDFORD,	2,660,589.80	2,029,818.78	91,821.75	4,599.16	15,257.48	—	41,083.55	10,186.64	71,232.22	275,988.63	17,662.29	103,238.30
LYNN,	2,035,896.94	1,459,231.77	8,044.62	9,683.93	3,464.98	—	48,335.95	9,614.99	79,808.69	320,828.42	70,163.58	106,737.47
SPRINGFIELD,	3,024,336.00	2,236,166.46	118,918.22	11,408.10	4,707.69	—	64,709.31	14,584.19	108,908.41	398,226.41	20,650.01	96,737.47
LAWRENCE,	1,753,224.59	1,333,599.23	122,337.00	7,221.00	7,602.95	—	33,824.19	4,607.18	48,455.87	153,181.80	12,746.46	36,618.91
SOMERVILLE,	1,655,022.41	1,252,548.28	3,916.50	2,962.00	8,615.35	—	59,152.32	9,851.49	60,978.46	244,408.63	—	12,529.38
HOLYOKE,	1,764,961.54	949,693.95	75,155.00	5,210.90	3,241.65	—	11,248.78	5,498.83	23,091.11	625,348.00	6,473.32	66,473.32
BROCKTON,	1,335,508.22	962,861.25	4,214.00	10,723.20	5,582.49	—	36,869.03	8,098.25	118,300.16	136,633.18	6,951.83	43,274.80
MALDEN,	997,431.17	739,381.20	1,312.50	1,746.89	2,679.61	—	38,760.59	7,947.30	34,964.85	102,031.78	7,386.51	61,209.94
HAVERHILL,	1,005,333.81	680,949.19	58,406.84	4,171.40	3,368.38	48.47	18,894.11	9,954.07	51,447.25	122,733.94	—	53,497.16
SALEM,	881,157.07	666,470.07	1,772.00	5,087.42	1,451.06	—	14,513.71	5,283.04	39,464.61	123,323.55	3,581.93	20,209.68
NEWTON,	1,802,246.63	1,403,455.18	1,219.00	2,163.93	19,597.95	—	62,212.22	6,332.48	36,390.54	164,287.11	6,652.75	116,588.22
FITCHBURG,	860,101.96	605,333.07	49,305.75	2,895.30	2,798.70	—	23,801.92	4,448.65	35,486.65	93,509.61	—	40,969.58
TAUNTON,	825,151.87	486,007.91	37,149.65	1,904.25	3,774.30	—	27,118.65	6,612.94	33,304.87	184,561.48	2,469.75	41,248.07
EVERETT,	769,956.64	571,186.25	1,599.00	851.34	2,233.79	—	22,343.97	4,940.84	17,496.44	151,388.71	5,893.68	30,002.62
QUINCY,	889,372.39	645,377.52	2,415.00	3,614.29	2,371.99	—	32,481.93	5,915.84	26,741.61	125,665.29	7,413.38	37,335.24
CHELSEA,	889,467.41	645,496.53	32,669.17	4,362.14	1,318.00	—	10,490.70	3,981.35	20,421.32	136,198.34	—	36,413.20
PITTSFIELD,	739,155.10	531,785.92	34,377.75	3,606.78	1,369.70	—	21,590.70	4,785.05	20,620.17	119,192.50	—	9,087.53
WALTHAM,	647,123.37	473,133.59	1,195.00	1,210.41	1,776.85	—	13,825.73	2,371.41	19,759.54	92,370.64	7,840.27	33,634.91
CHICOPEE,	535,709.12	356,357.48	38,820.28	2,058.00	10,804.33	—	5,654.66	4,968.51	3,769.15	111,430.48	2,128.10	4,719.11
GLOUCESTER,	652,205.81	435,630.02	29,208.18	2,061.25	1,359.26	—	5,873.24	4,086.23	19,967.77	119,969.42	1,163.00	12,946.44
MEDFORD,	676,683.13	495,561.46	910.25	72.80	2,989.17	—	25,542.33	6,967.60	17,583.95	66,973.79	5,615.50	54,827.28
NORTH ADAMS,	382,284.11	256,192.65	32,546.12	1,423.00	945.41	—	5,991.24	1,896.19	17,766.96	64,893.70	4,952.10	1,256.81
NORTHAMPTON,	415,620.30	240,076.12	23,866.00	2,437.00	23,666.56	—	10,228.98	3,943.16	21,288.38	62,634.86	512.00	27,095.23
BEVERLY,	728,132.63	598,191.18	1,337.00	2,698.07	2,660.25	—	17,765.19	3,498.32	15,840.08	72,389.27	3,440.11	15,344.16
MELROSE,	485,110.35	345,204.13	579.75	153.05	17,318.66	—	17,108.58	2,916.03	13,559.11	48,174.51	5,133.24	35,663.29
WOBURN,	328,914.21	232,126.66	759.00	1,864.50	2,300.16	—	5,132.92	2,043.18	16,720.77	54,435.30	6,885.98	9,944.55
NEWBURYPORT,	338,749.73	232,960.79	1,082.87	1,019.20	1,677.07	—	4,215.27	1,753.17	19,084.04	50,240.53	153.60	17,583.52
MARLBOROUGH,	337,345.30	224,181.71	16,759.00	757.00	1,241.34	—	1,344.84	1,858.52	21,004.79	46,063.87	127.50	24,006.73
33 Cities,	\$72,561,371.99	\$52,155,201.11	\$2,465,627.49	\$209,855.37	\$297,378.54	\$11,284.34	\$1,231,160.14	\$323,089.17	\$2,058,511.38	\$9,790,213.16	\$219,773.44	\$3,800,277.45

DIVISION C.

PAYMENTS FOR MAINTENANCE AND INTEREST.

TABLE VII. — Maintenance of Departments.
1. General Government.

CITIES.	Population of 1910	A Total Ex- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON,	686,092	\$1,116,263.39	\$33,444.47	\$50,189.35	\$487,411.83	\$424,257.20	\$120,960.54
WORCESTER,	145,086	139,607.93	4,520.62	9,731.73	51,186.35	56,820.59	17,248.64
FALL RIVER,	119,295	93,847.48	7,657.18	4,664.27	31,918.01	37,091.83	12,516.19
LOWELL,	106,294	117,327.37	—	15,258.86	38,006.07	44,306.94	19,756.10
CAMBRIDGE,	104,839	123,608.47	9,581.91	6,980.73	42,251.97	45,478.51	19,315.65
NEW BEDFORD,	96,652	137,444.05	10,460.82	8,762.04	48,176.54	44,294.40	25,750.25
LYNN,	89,836	102,110.90	—	19,416.84	35,530.29	39,274.12	7,889.65
SPRINGFIELD,	88,026	99,552.86	4,073.94	5,417.98	42,195.98	39,723.32	8,141.69
LAWRENCE,	85,892	69,362.19	—	14,127.49	20,376.92	29,953.06	4,904.72
SOMERVILLE,	77,236	70,775.18	4,644.00	4,294.28	26,063.37	29,365.53	6,468.10
HOLYOKE,	57,730	67,945.71	1,486.98	3,524.31	24,725.91	29,425.17	8,783.34
BROCKTON,	56,878	60,267.42	553.16	2,457.10	24,400.45	20,734.99	12,121.72
MALDEN,	44,404	42,865.85	2,113.06	1,644.52	18,036.97	18,766.20	2,305.10
HAYVERHILL,	44,115	55,981.96	8,135.69	3,263.48	19,488.83	20,757.94	4,336.02
SALEM,	43,697	55,996.17	2,002.84	2,214.85	16,618.38	30,989.65	4,170.45
NEWTON,	39,806	73,957.42	2,275.20	5,209.69	25,985.33	31,884.51	8,602.19
FITCHBURG,	37,826	34,217.45	1,419.12	2,289.64	11,881.86	14,028.37	4,648.46
TAUNTON,	34,259	39,160.79	5,039.63	1,311.90	14,255.34	14,967.29	3,586.63
EVERETT,	33,484	37,063.80	2,559.29	1,986.78	10,875.63	18,096.87	4,145.23
QUINCY,	32,042	43,347.12	1,226.00	3,429.85	18,189.39	17,009.12	3,492.76
CHELSEA,	32,452	53,929.05	6,247.85	2,749.26	16,701.48	19,293.13	8,967.33
PITTSFIELD,	32,121	36,665.88	773.23	1,016.50	17,491.60	15,324.14	2,060.41
WALTHAM,	27,534	33,317.25	1,561.19	2,473.04	13,804.98	12,631.05	2,546.99
CHICOPEE,	25,401	23,819.85	501.76	1,416.47	8,866.33	8,144.44	4,890.85
GLOUCESTER,	24,398	46,260.45	—	5,792.29	16,868.13	15,699.40	7,900.63
MEDFORD,	23,150	32,227.61	1,098.26	3,194.14	12,714.17	11,182.91	4,098.13
NORTH ADAMS,	22,019	22,636.33	538.33	1,198.80	7,755.13	11,509.96	1,691.11
NORTHAMPTON,	19,431	18,047.45	338.48	1,148.15	6,817.59	8,132.11	2,191.12
BEVERLY,	18,650	40,043.96	11,371.40	1,029.10	10,556.33	13,619.59	4,064.54
MELROSE,	15,715	25,579.81	1,078.41	1,430.10	10,094.73	9,558.19	3,438.38
WOBURN,	15,308	18,890.39	647.73	1,181.87	8,287.40	7,078.28	1,695.11
NEWBURYPORT,	14,949	15,657.16	964.08	1,223.00	6,493.00	5,767.51	1,209.57
MARLBOROUGH,	14,579	18,462.07	813.09	1,128.49	7,790.52	5,820.09	2,909.88
33 Cities,	2,311,396	\$2,967,941.37	\$127,147.72	\$199,926.85	\$1,151,822.91	\$1,151,236.41	\$346,807.48

TABLE VII. — *Maintenance of Departments — Continued.*
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL				
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners
BOSTON,	\$487,411.83	\$45,064.41	\$49,401.68	\$138,527.49	\$197,585.01	\$29,875.53
WORCESTER,	51,186.35	8,180.10	19,440.37	—	19,852.25	3,713.63
FALL RIVER,	31,918.01	5,920.99	5,439.97	7,222.55	12,949.50	385.00
LOWELL,	38,006.07	7,738.23	11,927.23	—	14,262.55	90.00
CAMBRIDGE,	42,251.67	5,227.03	18,584.48	—	16,920.15	1,620.01
NEW BEDFORD,	48,176.54	6,106.97	19,411.98	—	18,743.39	1,461.23
LYNN,	35,530.29	5,708.60	6,080.03	8,229.64	14,054.93	1,457.00
SPRINGFIELD,	42,195.98	4,829.61	9,255.04	12,075.80	14,053.98	1,046.02
LAWRENCE,	20,376.92	3,310.13	18,298.67	—	6,083.92	1,043.20
SOMERVILLE,	26,063.27	1,288.56	13,071.40	—	11,180.81	522.50
HOLYOKE,	24,725.91	4,452.39	4,613.39	6,110.94	7,874.78	296.75
BROCKTON,	24,006.45	2,051.04	4,946.72	6,651.56	10,401.13	350.00
MALDEN,	18,036.97	2,300.00	18,340.63	—	6,690.84	705.50
HAVERHILL,	19,488.83	3,710.49	16,246.19	—	7,805.21	373.45
SALEM,	16,618.38	2,039.14	2,558.92	4,168.88	7,203.94	647.50
NEWTON,	25,985.83	2,508.42	19,166.88	—	14,310.53	—
FITCHBURG,	11,881.86	1,886.55	13,465.01	—	4,633.05	1,432.25
TAUNTON,	14,255.34	2,614.67	16,121.25	—	3,664.67	687.60
EVERETT,	10,875.63	1,746.94	14,357.20	—	4,768.24	3.25
QUINCY,	18,189.39	1,800.00	2,910.37	4,554.23	7,459.79	1,465.00
CHELSEA,	16,701.48	1,600.99	17,773.07	—	5,424.74	275.00
PITTSFIELD,	17,491.60	1,850.22	1,709.69	4,134.35	8,436.18	600.00
WATHAM,	13,804.98	1,948.02	16,582.14	2,851.03	4,974.82	300.00
CHICOPEE,	8,866.33	743.01	1,537.77	2,818.02	2,818.02	685.00
GLOUCESTER,	16,868.13	1,561.62	2,660.24	5,412.77	5,426.10	863.00
MEDFORD,	12,714.17	1,569.84	1,799.65	3,591.80	4,732.88	1,020.00
NORTH ADAMS,	7,758.13	1,053.75	3,444.91	—	2,543.97	40.00
NORHAMPTON,	6,317.59	107.00	1,942.24	1,757.19	2,498.41	235.00
BEVERLY,	10,559.33	1,451.45	1,225.23	2,092.74	3,772.41	2,017.50
MELROSE,	10,094.73	546.28	2,274.79	3,702.43	2,750.00	821.23
WOBURN,	8,287.40	797.95	1,361.19	2,731.97	3,156.29	210.00
NEWBURYPORT,	6,493.00	1,023.22	12,621.19	—	2,606.09	242.50
MARLBOROUGH,	7,790.52	881.40	1,459.79	1,819.73	2,870.63	319.67
33 Cities,	\$1,151,822.91	\$133,619.11	\$250,109.31	\$215,635.10	\$452,514.38	\$52,866.59
						\$47,078.42

1 Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*
1 E. Other General Departments of General Government.

	CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS						Miscellaneous
			Law	City Clerk	City Messenger	Engineering	Super- intendent of Buildings	Election and Registration	
BOSTON,	.	\$424,257.20	\$65,018.34	\$44,164.52	\$6,040.57	—	\$18,170.67	\$189,557.09	1 \$101,306.01
WORCESTER,	.	56,820.59	6,294.71	9,307.85	1,833.63	\$10,326.47	10,337.39	18,075.41	625.13
FALL RIVER,	.	37,091.83	3,655.08	8,494.07	507.25	11,623.26	3,818.16	8,994.01	—
LOWELL,	.	44,306.94	5,006.42	6,441.42	1,127.17	6,472.15	3,561.07	15,558.75	6,139.96
CAMBRIDGE,	.	45,478.51	4,745.42	8,917.72	2,101.25	5,296.92	4,078.00	20,024.26	314.94
NEW BEDFORD,	.	44,294.40	2,997.55	12,898.84	915.67	9,412.12	5,580.91	11,989.26	500.05
LYNN,	.	39,274.12	6,696.81	4,257.25	—	7,832.10	11,673.37	3,619.93	3,619.93
SPRINGFIELD,	.	39,723.32	4,310.66	7,880.49	2,398.14	12,311.66	11,687.07	11,135.30	2,165.07
LAWRENCE,	.	29,953.06	1,304.13	4,786.23	1,200.00	7,050.71	1,604.78	11,184.66	2,822.55
SOMERVILLE,	.	29,365.53	2,379.29	6,794.34	1,479.31	7,074.30	3,169.86	8,463.43	—
HOLYOKE,	.	29,425.17	1,670.18	3,206.48	1,847.65	6,380.90	2,490.06	6,504.37	37,395.53
BROCKTON,	.	20,734.99	1,832.77	4,428.55	800.00	3,514.86	3,236.15	6,574.66	350.00
MALDEN,	.	18,766.20	2,403.64	2,866.65	1,551.60	5,372.60	—	6,571.71	—
HAVERHILL,	.	20,757.94	7,223.17	3,768.14	274.12	3,080.29	750.00	5,662.22	—
SALEM,	.	30,989.65	15,819.68	4,051.87	1,121.95	3,395.79	2,200.30	4,053.22	346.84
NEWTON,	.	31,884.51	4,638.55	4,208.24	1,272.27	10,646.29	4,508.12	6,461.04	150.00
FITCHBURG,	.	14,028.37	1,166.72	3,294.23	814.91	3,299.55	1,744.54	3,703.42	—
TAUNTON,	.	14,967.29	1,747.66	3,947.88	1,128.37	2,102.64	666.00	5,374.74	—
EVERETT,	.	18,096.87	1,486.13	2,305.97	1,091.90	5,300.25	—	3,335.48	4 4,577.14
QUINCY,	.	17,009.12	2,395.76	2,599.09	250.00	3,805.08	—	5,303.00	2 2,656.19
CHELSEA,	.	19,263.13	2,861.73	3,800.69	1,157.80	4,448.25	2,395.07	4,599.59	—
PITTSFIELD,	.	15,324.14	1,043.72	3,182.86	—	—	—	5,956.60	2 5,140.96
WALTHAM,	.	12,931.05	1,578.87	2,758.94	730.00	2,183.06	2,202.57	3,342.85	134.75
CHICOPEE,	.	8,144.44	1,274.68	2,808.48	828.00	775.00	—	2,358.28	100.00
GLOUCESTER,	.	15,699.40	1,707.08	2,911.04	1,004.05	3,911.11	—	5,363.81	802.31
MEDFORD,	.	11,182.91	794.18	2,846.23	1,200.00	2,850.67	—	3,461.83	30.00
NORTH ADAMS,	.	11,508.96	1,682.13	2,640.22	—	1,453.32	—	2,872.40	2,861.89
NORTHAMPTON,	.	8,132.11	624.00	2,713.51	—	1,263.01	—	3,451.11	80.48
BEVERLY,	.	13,619.59	5,232.78	2,079.45	1,007.60	2,593.93	—	2,697.53	8.00
MELROSE,	.	9,535.19	815.27	2,025.05	—	968.47	—	2,429.45	3 3,300.00
WOBURN,	.	7,078.28	782.93	2,099.19	205.25	168.66	250.00	3,018.99	2 553.26
NEWBURYPORT,	.	5,767.51	735.64	1,625.22	900.00	957.30	—	2,506.65	—
MARLBOROUGH,	.	5,820.09	1,505.90	1,352.11	—	—	—	2,004.78	—
33 Cities,	.	\$1,151,236.41	\$163,431.53	\$181,450.77	\$34,788.46	\$145,970.72	\$75,878.31	\$404,273.58	\$145,432.99

¹ Includes \$77,473.85 public works.

² Includes \$1,337.07 public works.

³ Public works.

⁴ Includes \$4,392.38 public works.

TABLE VII. — *Maintenance of Departments — Continued.*
2. Protection of Persons and Property.

CITIES.	Population of 1910	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON,	686,092	\$4,398,829.07	\$2,340,181.84	\$1,736,391.80	\$25,035.06	\$224,625.71	\$69,226.21	\$3,368.45
WORCESTER,	145,086	509,751.98	231,162.75	253,139.45	1,124.21	8,823.60	14,672.22	829.75
FALL RIVER,	111,905	357,630.47	180,155.06	172,308.10	338.97	2,048.62	7,388.72	—
LOWELL,	106,504	348,812.35	164,733.75	176,005.01	1,436.85	7,349.10	9,166.34	101.30
CAMBRIDGE,	104,839	392,149.99	193,020.83	153,889.43	2,257.26	10,177.89	14,564.82	18,239.76
NEW BEDFORD,	96,652	343,414.77	181,910.77	142,272.06	292.47	11,717.13	7,222.34	—
LYNN,	89,326	293,652.11	120,547.02	146,984.11	511.71	2,214.92	9,146.79	14,247.56
SPRINGFIELD,	88,926	430,350.75	169,045.13	227,210.84	610.23	15,837.73	17,601.82	25.00
LAWRENCE,	85,892	252,385.70	132,115.51	106,469.34	1,312.95	4,531.51	6,922.64	1,033.75
SOMERVILLE,	77,236	229,011.85	107,874.93	102,647.07	500.00	3,698.31	5,640.79	8,450.75
HOLYOKE,	57,730	215,316.66	81,315.54	127,900.69	289.27	3,479.97	2,331.19	—
BROCKTON,	56,878	189,275.25	74,256.95	103,315.67	422.70	2,339.39	8,158.54	782.00
MAIDEN,	44,404	127,600.98	52,655.14	62,146.69	628.94	4,705.07	7,375.14	—
HAYVERHILL,	44,115	115,582.59	48,104.99	57,657.82	5.75	2,377.07	7,077.71	359.25
SALEM,	43,697	123,774.99	56,080.34	48,764.87	1,432.00	2,446.65	9,165.43	5,885.70
NEWTON,	39,806	229,871.84	91,682.17	75,009.88	257.13	3,148.22	53,658.46	6,113.98
FITCHBURG,	37,856	114,551.73	44,510.28	57,748.22	2,534.41	1,052.08	7,705.71	1,001.00
TAUNTON,	34,259	114,498.54	51,199.19	50,724.06	865.41	687.78	7,236.48	3,785.62
EVERETT,	33,484	92,366.77	42,269.04	40,115.83	248.96	4,375.59	2,320.05	3,037.30
QUINCY,	32,642	93,982.18	39,118.68	47,090.29	—	2,477.85	5,295.36	—
CHELSEA,	32,452	136,484.72	60,480.06	62,168.32	125.00	3,762.05	2,171.60	7,777.69
PITTSFIELD,	32,121	83,615.23	39,093.33	37,554.98	1,021.49	1,391.24	2,005.19	27.00
WALHAM,	27,834	93,432.65	32,318.56	40,832.17	209.62	3,545.84	16,526.46	—
CHICPEA,	25,401	56,692.93	22,526.97	32,508.53	—	846.73	755.70	25.00
GLOUCESTER,	24,398	116,959.31	44,988.61	55,860.07	705.25	1,202.82	13,411.56	791.00
MEDFORD,	23,150	75,795.59	30,093.35	29,349.66	2,250.00	1,519.34	10,022.08	2,561.16
NORTH ADAMS,	22,019	47,306.68	28,691.27	15,290.23	—	1,218.35	479.02	1,557.81
NORTHAMPTON,	19,431	41,972.42	16,979.54	21,337.52	897.44	1,262.35	12,821.91	166.60
BEVERLY,	18,650	89,103.89	31,208.08	40,433.60	—	1,840.38	12,851.91	2,529.92
MELROSE,	15,715	39,402.50	17,717.83	17,052.58	—	1,208.39	3,371.70	52.00
WOBURN,	15,308	47,262.54	16,330.24	18,913.80	1,041.09	267.89	10,416.52	293.00
NEWBURYPORT,	14,949	43,826.29	14,157.58	24,733.24	777.13	777.13	4,158.34	—
MARLBOROUGH,	14,579	46,066.99	13,719.20	24,055.41	199.40	910.84	7,182.14	—
33 Cities,	2,311,396	\$9,830,711.31	\$4,760,264.53	\$4,307,761.34	\$46,553.57	\$341,306.26	\$351,181.26	\$83,644.35

1 Includes inspection of petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.
2 B. Police Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Fuel and Light	F Maintenance of Buildings and Grounds	G Pensions	H Other Expenses
BOSTON,	\$2,340,181.84	\$2,013,599.94	\$20,998.83	\$46,129.69	\$25,110.74	\$23,911.89	\$147,421.11	\$63,009.64
WORCESTER,	231,162.75	211,093.97	32.89	7,547.31	2,449.54	3,422.05	3,770.45	2,840.54
FALL RIVER,	180,155.06	166,418.74	1,266.23	2,424.88	2,059.32	2,259.54	1,702.98	3,953.17
LOWELL,	154,753.75	141,597.03	382.01	1,850.93	1,168.50	1,169.81	7,225.27	1,300.20
CAMBRIDGE,	193,020.83	177,704.65	1,254.62	2,018.87	1,921.71	633.82	7,681.18	1,805.98
NEW BEDFORD	131,910.77	173,440.96	608.62	2,211.70	1,909.51	1,518.42	113.75	2,107.81
LYNN,	120,547.02	103,369.61	672.88	2,917.05	1,330.78	4,215.58	3,866.08	4,175.04
SPRINGFIELD	169,045.13	148,717.07	764.48	6,800.80	4,003.74	1,474.53	1,265.50	6,783.49
LAWRENCE,	132,115.51	120,866.05	—	2,512.42	1,064.98	315.08	—	6,592.50
SOVERVILLE,	107,874.93	292.93	292.93	1,649.66	979.60	1,640.33	4,579.90	1,383.90
HOLYOKE,	81,315.54	75,491.89	345.20	1,975.75	—	801.03	1,427.66	2,075.34
BROOKTON,	74,256.95	68,745.57	186.51	2,203.29	1,053.72	660.87	—	1,266.83
MAIDEN,	52,655.14	49,196.71	741.25	437.60	1,038.92	—	—	529.79
HAYVERHILL,	48,104.99	45,379.04	443.42	716.40	404.72	6.01	—	1,155.40
SALEM,	56,080.34	53,211.54	673.25	418.01	589.03	638.57	—	549.94
NEWTON,	91,682.17	85,546.71	121.85	971.00	1,311.88	1,456.92	—	2,273.81
FITCHBURG,	44,510.23	40,936.95	175.30	963.70	758.89	514.17	—	1,163.27
TAUNTON,	51,199.19	46,760.17	669.51	535.65	1,095.02	1,262.60	—	826.24
EVERETT,	42,269.04	40,265.45	277.40	167.22	293.65	283.41	273.00	508.87
QUINCY,	39,118.68	35,932.44	280.39	1,099.62	305.30	176.52	—	1,344.41
CHELSEA,	60,480.06	55,049.68	463.07	466.07	1,100.63	1,130.21	992.08	1,278.27
PITTSFIELD,	39,093.33	35,293.77	650.40	835.08	395.75	518.06	546.00	854.27
WALHAM,	32,318.56	28,236.45	545.51	950.73	714.59	741.77	556.50	573.01
CHICOPEE,	22,526.97	21,255.43	69.00	51.83	307.67	94.95	—	748.09
GLOUCESTER,	44,988.61	38,721.28	1,366.54	948.31	1,701.96	626.70	—	1,623.82
MEDFORD,	30,093.35	26,909.60	100.57	974.98	632.46	388.50	562.50	524.74
NORTH ADAMS,	28,691.27	25,713.75	368.00	39.35	410.15	298.59	—	1,861.43
NORTHAMPTON,	16,979.54	15,396.29	238.40	93.70	143.80	77.88	—	1,029.47
BEVERLY,	31,208.08	27,466.26	379.45	805.92	235.71	1,033.14	400.00	882.60
MELROSE,	17,717.83	16,730.78	404.95	201.07	—	—	—	381.03
WOBURN,	16,330.24	14,630.39	—	265.99	405.25	106.39	205.00	637.22
NEWBURYPORT,	14,157.58	13,032.85	130.75	74.20	367.13	309.26	—	234.39
MARLBOROUGH,	13,719.20	11,094.48	399.00	137.77	562.80	135.38	—	669.68
33 Cities,	\$4,760,264.53	\$4,225,753.81	\$35,490.25	\$91,556.55	\$55,887.79	\$51,836.98	\$182,678.96	\$117,010.19

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Equipment and Repairs	E Hydrant Service	F Fuel and Light	G Maintenance of Buildings and Grounds	H Pensions	I Other Expenses
BOSTON,	\$1,736,391.80	\$1,255,127.02	\$105,002.51	\$141,759.55	—	\$56,251.55	\$29,043.40	\$130,870.05	\$18,337.72
WORCESTER,	253,139.45	211,051.03	16,988.52	7,260.79	—	5,110.41	7,306.95	2,119.50	3,302.25
FALL RIVER,	172,008.10	145,919.86	13,323.12	4,317.45	—	4,025.57	3,926.21	—	705.89
LOWELL,	175,005.01	150,088.49	8,551.65	4,803.06	—	5,633.82	3,670.13	2,091.25	1,166.80
CAMBRIDGE,	153,889.43	118,469.00	12,583.47	6,786.47	—	4,474.37	2,691.09	3,432.98	402.05
NEW BEDFORD,	142,972.06	113,518.13	9,075.99	10,643.83	—	3,030.63	5,005.18	112.00	881.30
LYNN,	146,984.11	112,688.43	11,916.79	12,325.68	—	2,829.28	1,505.49	3,169.84	2,548.55
SPRINGFIELD,	227,210.84	184,576.15	8,412.82	18,045.20	—	7,162.36	2,827.96	1,367.09	4,758.26
LAWRENCE,	106,469.34	86,213.87	8,557.72	3,388.29	—	4,304.26	1,937.85	—	2,067.35
SOMERVILLE,	102,647.07	81,944.74	8,101.76	4,309.85	—	3,394.40	2,306.56	1,700.00	889.76
HOLYOKE,	127,900.69	92,533.51	8,472.78	7,942.69	\$5,520.00	3,029.51	3,868.30	1,200.00	4,133.90
BROCKTON,	103,315.67	80,338.07	5,988.97	9,836.90	—	3,241.05	1,761.87	—	1,983.81
MALDEN,	62,146.60	49,072.60	3,515.87	4,444.39	—	1,944.23	1,170.92	1,350.00	643.63
HAYVERILL,	57,657.82	45,668.76	4,644.59	2,767.85	657.17	1,929.31	481.47	500.50	1,003.17
SALEM,	48,764.87	34,606.06	6,791.73	2,789.93	—	1,337.60	2,524.79	504.00	210.76
NEWTON,	75,009.88	53,013.57	5,937.98	8,118.69	—	2,205.00	4,099.47	—	1,635.17
FITCHBURG,	57,748.22	46,388.75	4,592.77	2,637.35	—	1,654.55	1,475.63	—	1,059.17
TAUNTON,	50,724.06	35,768.23	5,390.25	3,334.09	—	1,925.44	2,829.20	—	1,476.85
EVERETT,	40,115.83	33,031.75	3,564.24	869.48	—	1,363.15	458.79	—	778.42
QUINCY,	47,090.29	33,125.31	5,543.30	4,763.78	—	1,783.39	1,783.39	—	351.33
CHELSEA,	62,168.32	42,728.10	6,184.71	6,022.44	2,492.00	1,541.91	1,145.82	1,805.00	248.34
PITTSFIELD,	37,554.98	27,455.92	2,312.81	3,890.51	—	1,346.49	963.80	—	1,555.45
WALTHAM,	40,832.17	27,486.08	4,349.07	3,244.03	2,274.00	1,343.75	1,329.40	—	785.84
CHICPEE,	32,508.53	20,467.99	1,592.61	2,421.99	4,331.25	1,012.85	1,618.72	—	1,013.12
GLOUCESTER,	55,860.07	31,224.65	6,447.62	4,295.91	6,000.00	2,718.53	4,030.02	—	1,143.34
MEDFORD,	29,349.66	21,976.26	2,666.64	1,719.58	—	1,064.54	1,358.08	—	564.56
NORTH ADAMS,	15,260.23	12,078.78	1,045.48	524.08	—	783.31	571.54	—	257.06
NORTH HAMPTON,	21,337.52	15,402.68	1,971.91	2,440.13	—	991.18	711.01	—	120.61
BEVERLY,	40,343.60	25,728.71	5,846.53	3,707.98	—	2,029.27	1,247.05	162.00	1,622.06
MELROSE,	17,052.58	12,937.84	2,073.91	523.64	—	687.44	293.82	—	535.93
WOBURN,	18,913.80	12,552.42	3,147.40	704.78	—	1,143.70	490.19	—	425.31
NEWBURGH,	24,733.24	10,793.31	6,181.83	1,685.16	3,520.83	1,258.76	1,080.99	450.00	207.36
MARLBOROUGH,	24,055.41	11,274.07	2,190.93	1,490.15	6,760.00	806.63	814.83	—	623.80
33 Cities,	\$4,307,761.34	\$3,235,675.17	\$302,913.28	\$293,521.70	\$31,605.25	\$134,183.04	\$96,419.92	\$155,884.21	\$57,555.77

TABLE VII. — *Maintenance of Departments — Continued.*
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION		FORESTRY				OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
Boston,	\$20,151.11	\$4,883.95	\$125,555.73	\$71,148.02	\$27,921.96	\$60,710.47	\$8,515.74	—	—	\$3,368.45	—
Worcester,	—	1,124.21	1,569.89	2,789.63	4,464.08	11,731.64	2,940.58	\$747.15	—	829.75	—
Fall River,	—	338.97	947.55	947.55	1,841.17	—	1,301.47	800.00	—	—	—
Lowell,	—	1,436.55	2,512.25	2,521.98	2,314.87	8,366.34	7,844.90	—	—	5.00	\$96.30
Cambridge,	986.89	1,270.37	4,133.98	2,150.00	3,893.91	6,719.92	—	—	\$14,711.55	—	3,528.21
New Bedford,	—	292.47	5,580.91	3,978.01	2,158.21	3,873.97	3,348.37	—	—	—	—
Lynn,	—	511.71	2,214.92	—	2,214.92	6,805.46	2,251.33	—	13,176.38	1,071.18	—
Springfield,	—	610.23	12,871.39	891.51	2,094.83	6,070.13	11,531.69	—	—	—	25.00
Lawrence,	—	1,312.95	2,379.76	—	2,151.75	6,061.10	861.54	—	—	1,000.00	33.75
Somerville,	—	500.00	1,200.00	—	2,498.31	3,042.59	2,598.20	751.00	8,650.75	—	—
Holyoke,	—	289.27	1,051.78	977.66	1,450.53	—	1,580.19	26.25	—	782.00	—
Brockton,	—	422.70	981.92	—	1,357.47	4,607.27	3,525.02	7.00	—	—	—
Malden,	—	628.94	3,199.63	500.00	1,095.44	5,318.24	2,049.90	—	—	—	—
Haverhill,	—	5.75	968.01	497.94	911.12	7,077.71	—	—	—	349.25	10.00
Salem,	—	1,432.00	1,012.00	—	1,434.65	4,525.97	4,639.46	—	5,549.20	336.50	—
Newton,	—	257.13	1,750.00	—	1,398.22	49,529.21	4,129.25	—	6,115.98	—	—
Fitchburg,	—	2,534.41	—	—	1,032.08	6,772.38	920.23	13.13	—	1,001.00	—
Taunton,	773.88	91.53	—	—	687.78	7,174.51	8.50	53.47	2,869.74	740.25	175.63
Everett,	—	248.96	3,158.87	—	1,216.72	2,119.75	200.30	—	2,953.30	84.00	—
Quincy,	—	—	1,178.50	—	1,299.35	5,295.36	—	—	—	—	—
Chelsea,	—	125.00	1,834.18	—	1,927.87	1,590.71	580.89	—	7,777.69	—	—
Pittsfield,	—	1,021.49	1,869.62	1,071.69	2,971.93	1,505.19	500.00	—	—	27.00	—
Waltham,	—	209.62	750.00	1,520.73	1,275.11	16,227.15	299.31	—	—	—	—
Chicopee,	—	—	—	150.00	696.73	295.50	380.95	79.25	—	—	25.00
Gloucester,	—	705.25	21.43	150.00	1,028.39	12,820.80	397.78	192.98	—	791.00	—
Medford,	2,000.00	250.00	1,019.34	—	500.00	7,257.27	2,764.81	—	2,511.16	50.00	—
North Adams,	—	—	—	—	1,218.35	474.52	—	4.50	1,652.81	5.00	—
Northampton,	178.70	718.74	800.00	—	528.97	863.30	331.50	67.55	—	106.60	60.00
Beverly,	—	—	1,114.65	—	725.73	12,218.12	663.79	—	2,589.99	239.93	—
Melrose,	—	—	325.00	324.84	558.55	2,871.70	397.60	102.40	—	52.00	—
Woburn,	—	69.50	—	—	267.89	10,416.52	—	—	—	293.00	—
Newburyport,	—	—	—	—	777.13	3,253.15	905.19	—	—	—	—
Marlborough,	—	199.40	200.00	—	710.84	6,872.89	50.00	259.25	—	—	—
33 Cities,	\$25,062.17	\$21,491.40	\$177,041.84	\$89,619.56	\$74,644.86	\$282,558.84	\$65,518.49	\$3,103.93	\$68,558.55	\$11,131.91	\$3,953.89

¹ Includes insect pest extermination.

² Includes inspection of petroleum.

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1910	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON,	686,092	\$2,382,540.74	\$560,127.19	\$1,805,772.00	\$16,641.55
WORCESTER,	145,986	272,782.80	69,560.33	199,539.58	3,682.89
FALL RIVER,	119,295	164,709.23	54,716.16	109,945.67	47.40
LOWELL,	106,294	146,797.97	27,648.41	119,149.56	—
CAMBRIDGE,	104,839	265,699.09	59,158.42	206,506.57	34.10
NEW BEDFORD,	96,652	233,999.77	59,416.14	174,496.96	86.67
LYNN,	89,336	146,315.10	46,727.03	98,810.86	777.21
SPRINGFIELD,	88,926	188,012.30	45,107.38	142,904.92	—
LAWRENCE,	85,892	164,864.90	50,935.10	110,382.49	3,547.31
SOMERVILLE,	77,236	174,149.71	36,083.85	138,065.86	—
HOLYOKE,	57,730	95,310.50	36,062.73	59,247.77	—
BROCKTON,	56,878	108,020.82	21,958.94	84,297.58	1,764.30
MALDEN,	44,404	80,970.11	19,143.69	60,550.34	1,276.08
HAVERHILL,	44,115	53,584.07	16,222.57	37,361.50	—
SALEM,	43,697	80,888.02	33,879.46	46,543.52	465.04
NEWTON,	39,806	95,891.37	16,912.45	77,979.70	999.22
FITCHBURG,	37,826	47,801.83	14,620.91	32,768.92	412.00
TAUNTON,	34,259	33,429.40	7,736.09	25,625.28	68.03
EVERETT,	33,484	45,633.40	9,819.67	35,813.73	—
QUINCY,	32,642	65,400.05	17,127.21	47,822.84	450.00
CHELSEA,	32,452	50,512.87	17,615.38	32,714.63	182.86
PITTSFIELD,	32,121	35,040.25	7,606.20	27,434.05	—
WALTHAM,	27,834	48,648.04	13,811.92	34,836.12	—
CHICOPEE,	25,401	17,298.11	6,373.67	10,924.44	—
GLOUCESTER,	24,398	22,050.20	6,798.99	15,251.21	—
MEDFORD,	23,150	35,105.24	6,974.47	27,778.84	351.93
NORTH ADAMS,	22,019	17,364.93	6,113.13	11,251.80	—
NORTHAMPTON,	19,431	13,752.62	5,620.32	8,132.30	—
BEVERLY,	18,650	14,670.81	7,852.85	6,817.96	—
MELROSE,	15,715	23,830.11	4,155.21	19,247.18	427.72
WOBURN,	15,308	17,158.13	4,650.72	12,501.16	6.25
NEWBURYPORT,	14,949	12,742.31	6,485.02	6,163.89	93.40
MARLBOROUGH,	14,579	13,924.19	3,104.42	10,802.37	17.40
33 Cities,	2,311,396	\$5,168,898.99	\$1,300,126.03	\$3,837,441.60	\$31,331.36

TABLE VII. — *Maintenance of Departments — Continued.*
3 B. Health.

CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON,	\$590,127.19	\$164,800.64	\$52,359.40	\$200,120.98	\$37,846.36	\$64,037.42	\$15,625.83	\$25,276.56
WORCESTER,	69,500.33	15,802.53	35,699.75	7,651.89	2,082.50	3,926.25	2,033.60	2,303.81
FALL RIVER,	54,716.16	12,243.61	3,129.25	29,002.40	1,937.00	1,600.00	4,250.00	2,553.90
LOWELL,	27,693.41	11,343.11	2,635.98	4,814.31	858.80	4,017.49	2,336.72	2,336.72
CAMBRIDGE,	59,198.42	13,430.32	14,779.74	21,854.88	663.35	3,596.44	2,391.13	2,422.56
NEW BEDFORD,	59,416.14	18,083.25	9,118.61	21,643.04	2,689.19	4,734.16	557.89	2,390.00
LYNN,	46,727.03	16,048.33	12,155.33	12,311.46	1,066.10	2,200.00	1,244.81	2,390.00
SPRINGFIELD,	45,107.38	9,796.63	19,853.58	6,763.73	1,262.33	3,412.85	1,400.00	2,918.26
LAWRENCE,	50,955.10	11,348.61	9,351.18	25,033.96	851.40	2,399.95	1,050.00	900.00
SOMERVILLE,	36,083.85	5,301.45	23,659.51	2,055.09	1,095.58	1,530.85	1,254.81	1,786.56
HOLYOKE,	36,062.73	9,911.89	6,807.99	14,466.98	701.25	1,109.75	1,349.85	1,715.02
BROCKTON,	21,968.94	8,964.06	1,327.13	8,232.49	637.25	1,269.45	783.21	744.75
MALDEN,	19,143.69	3,787.38	9,254.82	3,622.44	348.40	700.00	629.17	801.43
HAYVERILL,	16,222.57	5,805.79	1,412.80	5,491.48	679.25	599.92	1,233.33	1,000.00
SALEM,	33,579.46	8,032.86	13,623.38	9,345.59	827.65	630.00	1,400.00	590.38
NEWTON,	16,912.45	6,433.99	4,557.74	950.83	683.80	3,416.90	278.81	360.64
FITCHBURG,	14,620.91	5,802.57	696.13	4,683.47	510.10	1,593.00	1,000.00	
TAUNTON,	7,736.09	3,004.11	262.24	1,871.50	523.80	800.00	650.85	623.59
EVERETT,	5,519.07	3,230.40	2,009.29	1,679.24	333.00	1,536.07	150.00	861.67
QUINCY,	17,127.21	4,839.60	1,759.21	8,701.54	626.86	600.00	400.00	200.00
CHELSEA,	17,615.38	6,678.90	4,949.40	3,186.77	834.22	1,263.30	264.00	833.79
PITTSFIELD,	7,606.20	2,792.15	1,145.34	930.33	564.75	1,505.89	1,667.74	
WALTHAM,	13,511.92	5,370.14	2,785.14	3,043.87	316.30	599.96	658.33	1,033.18
CHICPEE,	6,573.07	2,656.08	7,543.35	1,141.32	280.00	1,291.88	426.50	34.54
GLOUCESTER,	6,796.99	1,978.47	1,012.86	1,423.57	428.77	883.70	1,071.62	
MEDFORD,	6,974.47	3,087.30	2,117.20	566.86	247.85	200.00	200.00	555.26
NORTH ADAMS,	6,433.13	2,361.71	554.88	325.20	308.75	1,000.00	1,100.00	462.56
NORTHAMPTON,	7,620.32	1,510.88	2,072.53	679.38	271.00	486.23	500.00	100.00
BEVERLY,	7,862.85	2,885.56	3,034.94	431.10	212.25	416.00	475.00	398.00
MELROSE,	4,155.21	1,695.16	1,065.30	570.00	169.75	225.00	100.00	100.00
WOBURN,	4,663.72	1,553.15	984.39	802.90	243.30	200.00	250.00	614.98
NEWBURYPORT,	6,465.02	1,469.64	2,161.83	837.85	162.10	300.00	800.00	753.58
MALBOROUGH,	3,101.42	1,405.71	454.81	594.90	193.75	300.25	195.00	
33 Cities,	\$1,300,126.03	\$373,828.61	\$246,335.33	\$405,266.35	\$60,476.76	\$112,402.71	\$46,734.48	\$55,081.79

1 Includes inspection of milk and vinegar.

TABLE VII. — *Maintenance of Departments — Continued.*

3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON,	\$1,805,772.00	\$334,422.76	\$87,467.88	\$787,565.06	\$596,316.30
WORCESTER,	199,539.58	82,530.37	—	48,421.70	68,587.51
FALL RIVER,	109,945.67	3,043.53	—	49,241.58	57,655.56
LOWELL,	119,149.56	12,590.63	—	51,798.93	54,760.00
CAMBRIDGE,	206,506.37	13,201.30	31,291.18	104,742.72	57,271.37
NEW BEDFORD,	174,496.96	38,900.90	—	66,971.66	68,624.40
LYNN,	98,810.86	11,200.08	—	63,130.50	24,480.28
SPRINGFIELD,	142,904.92	21,744.97	—	64,042.76	57,117.19
LAWRENCE,	110,382.49	5,025.25	—	67,299.14	38,058.10
SOMERVILLE,	138,065.86	5,543.60	23,058.30	80,948.29	28,515.67
HOLYOKE,	59,247.77	3,933.32	—	33,369.22	21,945.23
BROCKTON,	84,297.58	36,394.49	—	34,901.27	13,001.82
MALDEN,	60,550.34	1,668.38	13,247.59	33,559.38	12,074.99
HAVERHILL,	37,361.50	1,793.21	—	18,507.08	17,061.21
SALEM,	46,543.52	14,765.53	—	20,651.17	11,126.82
NEWTON,	77,979.70	14,136.58	12,016.00	28,600.22	23,226.90
FITCHBURG,	32,768.92	7,130.72	—	8,790.69	16,847.51
TAUNTON,	25,625.28	5,301.30	—	5,613.01	14,710.97
EVERETT,	35,813.73	2,229.33	9,998.18	13,032.80	10,553.42
QUINCY,	47,822.84	10,814.99	9,855.23	17,152.62	10,000.00
CHELSEA,	32,714.63	2,057.53	9,685.74	12,091.00	8,880.36
PITTSFIELD,	27,434.05	17,950.72	—	3,906.50	5,576.83
WALTHAM,	34,836.12	4,461.36	8,411.20	12,255.13	9,708.43
CHICOPPEE,	10,924.44	2,333.62	—	4,935.02	3,655.80
GLOUCESTER,	15,251.21	6,769.65	—	900.50	7,581.06
MEDFORD,	27,778.84	1,047.33	6,904.99	13,809.29	6,017.23
NORTH ADAMS,	11,251.80	5,759.80	—	2,942.00	2,550.00
NORTHAMPTON,	8,132.30	2,982.66	—	900.00	4,249.64
BEVERLY,	6,817.96	3,049.38	—	3,768.58	—
MELROSE,	19,247.18	3,613.02	4,686.65	4,974.91	5,972.60
WOBURN,	12,501.16	1,885.97	4,577.29	519.96	5,517.94
NEWBURYPORT,	6,163.89	325.73	—	2,749.15	3,089.01
MARLBOROUGH,	10,802.37	5,826.25	—	294.65	4,681.47
33 Cities,	\$3,837,441.60	\$684,439.26	\$221,200.23	\$1,562,386.49	\$1,269,415.62

TABLE VII. — *Maintenance of Departments — Continued.*
4. *Highways.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON,	686,092	\$2,555,112.60	\$39,504.06	\$1,357,250.28	\$84,275.53	\$94,223.94	\$198,993.93	\$768,779.08	\$12,022.78
WORCESTER,	145,986	396,219.26	14,106.68	170,165.36	8,008.30	15,178.46	56,193.46	132,064.84	502.20
FALL RIVER,	119,295	198,175.76	13,912.62	64,931.43	11,651.34	4,727.19	21,546.97	81,249.41	156.80
LOWELL,	106,224	205,814.17	5,401.93	76,939.01	10,420.71	9,052.52	19,000.00	83,000.00	83,828.77
CAMBRIDGE,	104,839	256,249.75	7,310.42	117,942.81	8,317.61	3,371.61	35,252.62	85,882.09	235.91
NEW BEDFORD,	96,652	246,379.17	10,672.99	95,551.35	31,909.07	1,488.45	20,523.22	85,882.09	352.00
LYNN,	89,336	147,953.75	3,986.90	55,744.83	8,128.71	5,116.88	21,246.37	53,530.06	200.00
SPRINGFIELD,	83,926	290,141.49	7,117.55	106,452.79	13,769.25	4,148.42	41,418.42	111,435.16	1,130.03
LAWRENCE,	85,892	183,331.14	5,104.00	69,977.98	16,319.42	5,857.00	27,598.41	58,293.33	31.00
SOMERVILLE,	77,236	121,432.87	2,919.15	24,111.85	5,089.92	6,341.35	27,595.43	54,500.00	\$75.17
HOLYOKE,	57,730	95,836.24	2,000.00	45,219.47	11,179.83	2,039.34	11,299.72	23,300.92	736.96
DROCKTON,	56,878	111,558.16	4,855.88	33,610.87	10,733.66	1,800.05	17,913.94	42,243.47	370.29
MALDEN,	44,404	92,711.93	6,731.61	33,131.96	1,305.50	4,463.69	12,858.62	33,239.08	931.47
HAVERHILL,	44,115	83,460.36	2,863.04	31,614.40	283.38	2,746.43	11,438.47	34,119.24	404.40
SALEM,	43,697	90,026.09	3,146.85	30,389.88	3,731.34	3,264.20	9,596.11	39,357.71	510.00
NEWTON,	39,806	154,027.83	9,314.08	49,211.41	10,417.45	8,996.46	21,269.84	54,316.29	502.30
FITCHBURG,	37,825	98,504.22	4,627.23	36,211.09	4,317.65	4,370.43	10,716.48	37,994.05	267.29
TAUNTON,	34,259	52,965.64	2,481.14	29,156.62	3,789.63	2,275.10	12,812.86	2,401.09	49.20
DVERTREY,	33,484	54,581.58	1,698.49	12,633.93	1,660.97	3,051.02	11,080.69	24,456.48	—
QUINCY,	32,642	77,044.72	780.00	23,012.55	200.00	4,000.00	9,643.65	34,408.52	399.00
CHELSEA,	32,452	56,335.33	536.93	19,929.85	868.21	3,132.79	8,446.15	25,022.40	—
PITTSFIELD,	32,121	89,637.87	1 —	41,127.88	9,347.17	—	11,448.02	27,418.00	298.80
WALDHAM,	27,834	65,083.89	3,010.95	24,239.70	3,097.84	1,490.18	8,542.63	24,320.36	382.23
CHICPEE,	25,401	28,127.99	2,241.00	14,943.11	3,959.21	1,557.92	4,719.14	572.61	135.00
GROCESTER,	24,398	95,329.55	2,146.71	45,498.70	8,991.26	2,897.42	10,758.00	21,818.85	1,218.61
MEDFORD,	23,150	67,129.02	1,810.86	26,439.82	1,896.88	2,696.47	11,746.40	22,221.15	317.94
NORTH ADAMS,	22,019	48,315.03	1,200.00	16,378.22	5,703.33	4,686.21	19,304.62	19,304.62	97
NORTHAMPTON,	19,431	46,353.88	1,650.00	20,520.88	2,054.28	1,614.23	2,312.75	18,191.34	10.40
DEVERLY,	18,650	95,934.66	1,566.37	46,394.65	4,810.80	—	5,197.54	37,722.55	242.75
MELROSE,	15,715	39,628.05	1,684.12	9,714.33	2,533.50	1,916.33	8,272.79	15,374.45	132.53
WOBURN,	15,308	35,104.68	1,352.70	15,366.55	251.35	1,686.15	1,752.04	14,158.22	536.77
NEWBURYPORT,	14,949	35,183.67	1,557.43	9,452.14	461.79	1,116.05	5,626.33	16,694.00	925.93
MARLBOROUGH,	14,579	27,912.66	1,627.67	12,375.93	1,205.56	688.90	—	11,776.24	288.36
33 Cities,	2,311,396	\$6,242,105.01	\$169,009.36	\$2,770,641.63	\$290,892.95	\$211,470.49	\$681,478.11	\$2,095,205.38	\$23,407.09

* Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments* — Continued.5. *Charities.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B General Administra- tion	C Alms-house	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. HOSPITALS		G Other Expenses
							Municipal General	Private or Quasi-public	
BOSTON,	686,092	\$1,294,936.60	\$45,753.66	\$220,497.03	\$215,297.34	\$12,524.33	\$506,977.27	\$6,750.34	\$197,131.63
WORCESTER,	145,986	213,527.00	5,356.21	49,427.02	11,714.05	3,582.98	143,446.74	—	—
FALL RIVER,	119,295	119,163.61	6,434.64	37,632.10	40,566.42	3,560.08	30,970.40	—	—
LOWELL,	106,234	89,669.98	4,383.39	54,474.66	27,334.74	3,472.19	—	—	—
CAMBRIDGE,	104,593	83,459.25	4,643.65	32,000.77	24,239.27	7,525.56	—	—	—
NEW BEDFORD,	96,652	71,950.60	7,298.91	34,637.55	27,470.07	2,246.07	—	—	—
LYNN,	88,336	61,141.36	5,419.57	16,579.76	36,258.90	2,883.13	—	—	—
SPRINGFIELD,	88,926	51,565.23	4,643.64	33,182.56	12,751.84	987.19	—	—	—
LAWRENCE,	85,892	65,263.77	3,465.86	24,479.09	35,334.97	2,043.85	—	—	—
SOMERVILLE,	77,236	34,583.68	2,779.96	10,388.45	12,177.97	4,237.30	—	—	—
HOLYOKE,	57,780	68,346.76	3,807.64	31,603.41	32,013.58	922.13	—	—	—
BROCKTON,	56,878	48,774.99	3,173.21	19,464.71	15,825.78	2,724.50	—	—	—
MAIDEN,	44,404	33,110.47	1,440.04	9,664.38	19,624.84	2,331.21	—	—	2,580.79
HAVENHILL,	44,115	48,228.04	2,291.98	12,126.60	12,750.25	1,493.90	19,565.31	—	—
SALEM,	43,697	39,664.16	2,900.28	20,865.68	12,888.07	2,892.25	—	—	517.88
NEWTON,	39,806	26,940.26	2,491.17	8,268.76	14,406.67	1,297.41	—	—	336.25
FITCHBURG,	37,826	63,821.90	1,513.79	10,643.56	8,030.91	2,009.88	41,023.76	—	—
TAUNTON,	34,259	25,645.75	1,649.11	14,788.99	7,655.83	1,551.82	—	—	—
EVERETT,	33,454	16,921.47	1,267.16	—	11,726.97	2,927.34	—	—	—
QUINCY,	32,642	21,797.16	1,320.00	6,046.60	7,900.62	2,529.94	1,000.00	—	—
CHELSEA,	32,452	33,113.86	3,592.55	—	22,120.36	7,000.95	4,000.00	—	—
WATFORD,	32,121	21,324.90	2,135.24	9,754.10	9,207.08	228.48	—	—	—
WALTHAM,	27,884	15,268.62	961.59	6,667.19	6,697.79	1,542.05	—	—	—
CHICPEE,	25,401	21,400.60	855.20	6,367.53	12,449.46	1,228.50	—	—	—
GLOUCESTER,	24,398	33,963.17	1,745.75	10,546.70	16,844.18	2,427.28	—	—	2,389.26
MEDFORD,	23,150	13,500.45	1,052.72	5,056.03	6,491.52	900.18	—	—	—
NORTH ADAMS,	22,019	21,064.31	989.51	8,299.88	10,433.38	1,341.54	—	—	—
NORHAMPTON,	19,461	16,563.93	1,674.40	4,301.12	8,358.47	729.94	—	—	—
BEVERLY,	18,660	17,785.08	998.73	8,705.41	7,648.53	382.41	1,500.00	—	—
MELROSE,	15,715	8,462.03	734.09	2,409.73	3,423.56	894.65	—	—	—
WARDEN,	15,308	14,788.61	913.37	6,393.16	5,115.93	2,367.15	—	—	—
NEWBURYPORT,	14,949	16,522.95	983.88	5,835.52	8,223.86	579.69	—	—	—
MARLBOROUGH,	14,579	16,044.56	1,018.38	7,564.65	4,855.09	1,606.44	—	—	—
33 Cities,	2,311,396	\$2,713,255.23	\$129,242.28	\$729,372.70	\$707,978.30	\$85,022.32	\$832,533.48	\$26,050.34	\$293,005.31

¹ Includes the following expenses: Children's Institution Department, \$112,313.53; Suffolk School for Boys, \$45,839.19; Steamer Monitor, \$33,995.94; children's excursions, \$1,952.97.

TABLE VII. — *Maintenance of Departments — Continued.*
6. *Soldiers' Benefits.*

CITIES.	Population of 1910	A TOTAL EX- PENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON,	686,092	\$203,382.64	\$17,507.64	\$85,500.00	\$8,684.00	\$4,435.00	\$87,306.00
WORCESTER,	145,986	37,582.33	200.00	21,556.50	2,361.00	1,184.00	12,280.83
FALL RIVER,	119,295	19,914.55	575.50	7,427.00	120.00	259.00	11,533.05
LOWELL,	106,294	39,284.05	2,073.73	16,006.00	3,104.00	756.00	17,344.32
CAMBRIDGE,	104,889	27,237.70	708.15	11,496.00	628.00	666.00	13,739.55
NEW BEDFORD,	96,652	46,999.34	—	12,348.00	5,930.00	777.00	27,944.34
LYNN,	89,336	51,659.83	305.83	26,839.00	6,031.00	2,175.00	16,309.00
SPRINGFIELD,	88,926	18,677.83	639.55	13,183.00	106.00	665.00	4,034.28
LAWRENCE,	85,892	11,163.00	200.00	5,829.00	360.00	407.00	4,867.00
SOMERVILLE,	77,286	38,914.56	—	15,563.00	684.00	370.00	22,297.56
HOLYOKE,	57,730	3,928.00	—	2,194.00	672.00	74.00	988.00
BROCKTON,	56,878	28,995.00	217.28	15,598.00	4,569.00	555.00	8,055.72
MALDEN,	44,404	15,425.72	200.00	7,563.50	644.00	259.00	6,759.22
HAVERHILL,	44,115	35,236.25	668.09	14,498.00	384.00	629.00	19,057.16
SALEM,	43,697	26,580.69	319.60	14,514.00	348.00	925.00	10,474.09
NEWTON,	39,806	4,812.00	—	2,622.00	—	1,890.00	1,890.00
FITCHBURG,	37,826	14,105.31	200.00	4,181.00	494.00	185.00	9,055.31
TAUNTON,	34,259	11,950.64	300.00	7,170.00	444.00	370.00	3,666.64
DVERTT,	33,484	8,830.00	—	5,400.00	—	259.00	3,171.00
QUINCY,	32,642	8,804.00	—	4,707.00	276.00	257.00	3,564.00
CHELSEA,	32,452	15,079.38	210.15	5,066.00	256.00	1,295.00	8,252.23
PITTSFIELD,	32,121	8,811.00	—	4,088.00	48.00	74.00	4,601.00
WALTHAM,	27,834	9,786.00	—	3,632.00	384.00	148.00	5,622.00
CHICOPEE,	25,401	4,682.83	—	1,139.00	336.00	74.00	3,133.83
GLOUCESTER,	24,398	16,665.75	103.25	7,460.50	1,354.00	370.00	7,375.00
MEDFORD,	23,150	8,267.72	—	5,116.40	278.00	444.00	2,429.32
NORTH ADAMS,	22,019	4,873.90	—	3,837.00	—	37.00	999.90
NORTHAMPTON,	19,431	5,704.48	—	3,803.92	—	111.00	1,789.56
DEVERLY,	18,680	16,248.24	—	6,469.00	1,990.00	148.00	7,941.24
MALDEN,	15,715	6,596.85	100.00	2,854.00	60.00	74.00	3,505.85
WOBURN,	15,308	5,702.90	—	4,367.00	—	111.00	1,224.90
NEWBURYPORT,	14,949	17,392.33	240.55	8,816.00	96.00	407.00	7,832.78
MARLBOROUGH,	14,579	8,430.70	109.00	4,996.00	86.00	111.00	3,125.70
33 Cities,	2,311,396	\$781,725.52	\$24,878.32	\$355,659.82	\$40,667.00	\$18,611.00	\$341,923.38

TABLE VII. — *Maintenance of Departments — Continued.*
7. Education.

CITIES.	Population of 1910	A TOTAL EXPENSES	B. GENERAL EXPENSES			C Teachers' Salaries	D Text Books and Supplies	E Tuition
			Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON	688,092	\$5,222,122.24	\$34,466.01	\$87,512.91	\$13,746.05	\$3,694,621.10	\$311,491.83	\$9,837.05
WORCESTER	145,986	897,191.27	7,775.04	12,054.12	6,302.42	671,577.18	53,279.17	-
FALL RIVER	113,265	512,398.72	3,000.00	8,544.54	2,184.65	366,104.32	21,939.33	-
LOWELL	106,294	443,886.62	3,075.00	6,718.91	2,100.01	289,971.99	21,763.50	-
CAMBRIDGE	104,839	561,204.82	7,331.00	12,735.41	3,193.40	417,645.96	23,574.80	771.60
NEW BEDFORD	96,632	483,890.35	4,000.00	10,966.62	2,466.24	336,656.71	33,993.69	-
LYNN	89,336	386,363.34	4,800.00	8,617.55	3,306.96	284,937.26	15,448.30	72.28
SPRINGFIELD	88,926	688,041.57	5,000.00	9,688.32	4,371.19	475,680.55	52,121.89	-
LAWRENCE	85,892	345,291.50	3,500.00	5,231.98	4,280.43	259,826.02	10,875.97	123.00
SOVERVILLE	77,236	415,560.54	3,500.00	3,995.59	2,279.18	305,878.97	24,886.66	222.17
WOBURN	57,730	230,937.57	3,000.00	5,500.37	1,582.71	203,938.50	14,277.67	-
BROCKTON	50,878	323,809.39	3,250.00	2,374.23	2,724.96	224,516.65	15,328.81	46.50
MAIDEN	44,404	246,203.61	2,740.00	2,493.78	1,887.40	174,617.98	14,104.87	609.56
HAVERHILL	44,115	224,335.68	2,739.51	1,764.96	1,803.54	160,936.36	9,004.20	517.50
SALEM	43,697	173,651.34	2,499.96	2,500.00	1,176.54	122,092.49	9,009.46	-
NEWTON	39,806	305,506.45	5,000.00	5,913.14	2,417.44	270,401.76	19,106.34	40.00
FITCHBURG	37,826	107,034.67	2,700.00	2,106.66	935.63	115,470.36	10,767.35	-
TAUNTON	34,250	155,016.29	2,424.99	1,333.50	775.34	107,311.15	8,219.48	-
EVERETT	33,284	208,563.49	2,540.00	2,420.00	969.32	149,622.66	13,550.44	704.70
QUINCY	32,642	194,328.00	2,500.00	1,116.67	687.00	143,355.28	13,865.01	163.00
CHELSEA	32,452	186,429.97	2,341.00	2,006.87	1,037.92	133,070.40	9,353.47	51.90
PIEDFIELD	29,121	105,574.61	2,625.00	1,722.88	959.37	132,993.83	13,653.83	-
WALTHAM	27,834	130,283.77	2,900.00	1,512.91	912.07	89,375.04	6,483.75	150.00
CHICPEE	25,401	114,777.88	2,611.62	1,065.00	810.35	74,200.85	5,377.10	-
GLOUCESTER	24,398	133,931.00	2,560.00	1,417.50	777.52	86,353.10	7,494.57	-
MEDFORD	23,150	150,865.34	3,550.00	1,100.00	871.02	108,336.78	8,310.43	1,034.03
NORTH ADAMS	22,019	107,597.70	2,950.00	1,725.00	905.16	73,050.10	6,021.67	-
NORTHAMPTON	19,431	114,811.34	2,833.32	1,364.38	852.29	73,670.99	8,534.79	432.66
BEVERLY	18,650	161,841.23	2,500.00	3,265.52	911.82	103,994.24	17,927.15	-
MELROSE	15,715	100,094.92	2,520.00	1,170.00	777.16	67,826.73	5,997.37	678.80
WOBURN	15,308	75,897.15	2,200.00	1,850.00	566.29	59,640.00	3,974.87	176.30
NEWBURGH	14,949	61,713.23	1,940.00	638.92	346.11	45,739.52	3,611.63	-
MARLBOROUGH	14,579	68,021.13	2,051.61	800.00	399.59	45,957.17	3,684.33	-
33 Cities,	2,311,396	\$13,916,177.63	\$141,354.06	\$210,593.24	\$69,767.68	\$9,865,846.00	\$797,648.96	\$15,783.05

TABLE VII. — *Maintenance of Departments* — Continued.7. *Education* — Concluded.

CITIES.	F Transportation	G Support of Pupils	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON,	\$3,916.08	\$51,994.76	\$298,097.38	\$173,587.79	\$334,504.58	\$62,362.17	\$29,551.39	\$116,432.94
WORCESTER,	642.00	2,988.92	58,354.35	39,003.42	36,238.42	1,260.02	2,629.60	5,086.61
FALL RIVER,	400.80	159.18	54,021.16	20,270.98	24,662.39	536.46	30.00	10,184.91
LOWELL,	149.00	3,873.54	56,230.32	21,856.24	24,421.01	901.94	—	12,325.16
CAMBRIDGE,	293.80	2,221.24	43,218.62	20,279.33	18,248.67	2,339.09	—	9,271.90
NEW BEDFORD,	896.99	535.15	30,557.18	21,291.92	29,267.52	1,033.03	4,090.00	14,135.30
LYNN,	350.00	2,092.42	30,722.61	20,148.92	5,951.70	3,869.83	140.00	5,966.51
SPRINGFIELD,	1,475.07	375.54	47,763.10	33,017.14	34,468.62	7,043.00	1,504.20	12,432.35
LAWRENCE,	—	1,466.12	23,197.75	18,443.65	12,777.50	507.09	1,902.32	3,100.67
SOMERVILLE,	—	817.96	27,603.95	21,462.81	19,973.63	2,302.98	92.50	2,536.14
HOLYOKE,	969.90	288.10	22,234.78	16,686.15	18,384.47	829.35	600.00	2,356.57
BROCKTON,	120.00	271.95	22,369.01	22,016.86	17,463.33	1,256.43	—	3,270.66
MALDEN,	—	255.14	16,023.87	16,836.74	12,520.08	811.21	—	3,302.98
HAYVERHILL,	2,866.00	883.71	18,021.38	13,931.27	7,244.75	189.59	960.00	3,472.91
SALEM,	700.00	1,244.69	15,819.43	9,889.27	6,480.24	302.14	—	1,877.12
NEWTON,	351.27	1,834.45	22,079.69	16,674.53	24,675.85	825.64	350.00	786.34
FITCHBURG,	1,800.25	79.46	10,163.84	8,016.71	14,128.27	—	—	806.14
TAUNTON,	1,848.00	115.17	11,129.35	10,985.86	9,734.20	500.38	87.50	1,151.37
EVERETT,	184.12	15,285.40	15,819.43	12,274.16	8,511.82	1,998.17	—	1,822.10
QUINCY,	1,043.00	117.43	11,916.67	10,132.00	6,092.67	359.61	360.00	570.56
CHELSEA,	—	215.36	16,752.55	9,480.26	6,689.41	536.55	—	2,894.28
PITTSFIELD,	475.00	329.72	12,000.05	10,723.58	13,920.11	1,683.50	—	4,482.74
WALTHAM,	1,450.00	787.26	8,329.71	8,169.69	8,692.69	1,222.94	—	988.23
CHICOPEE,	3,375.50	283.54	7,961.64	7,409.35	8,544.14	1,718.69	527.25	992.83
GLOUCESTER,	2,910.75	242.43	11,598.40	6,731.65	16,532.66	823.34	248.00	2,301.08
MEDFORD,	—	34.71	10,070.00	10,015.06	5,068.00	1,090.97	—	984.34
NORTH ADAMS,	1,505.00	85.57	7,741.77	6,216.22	4,357.53	816.00	818.00	1,365.68
NORTHAMPTON,	1,001.10	—	8,709.59	8,377.79	1,632.56	3,661.98	48.00	1,919.89
BEVERLY,	3,265.55	566.71	9,872.77	10,329.78	6,638.12	1,521.97	—	913.60
WOBURN,	604.25	—	7,791.12	6,639.07	5,212.09	309.03	—	500.30
WOBURN,	533.00	51.52	5,605.00	4,385.94	3,804.44	55.27	232.00	1,634.52
NEWBURYPORT,	2,292.52	137.86	4,035.25	4,360.02	2,154.69	81.51	312.50	1,882.00
MARLBOROUGH,	—	117.00	3,806.87	4,391.22	3,708.47	394.90	—	297.45
33 Cities,	\$36,948.01	\$73,166.55	\$949,144.24	\$627,885.38	\$754,829.63	\$103,224.78	\$44,483.26	\$225,502.79

TABLE VII. — *Maintenance of Departments* — Continued.
8. *Libraries.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON,	636,092	\$391,015.29	\$238,143.99	\$49,807.39	\$33,371.94	\$17,923.25	\$31,131.64	\$20,437.08
WORCESTER,	145,986	55,898.62	30,918.93	13,414.60	3,546.29	1,978.98	2,701.28	3,338.54
FALL RIVER,	119,295	29,459.47	16,934.62	4,217.59	1,910.91	2,615.97	2,494.34	1,286.04
LOWELL,	106,294	20,990.82	12,217.71	5,069.04	761.91	1,599.92	341.56	1,000.68
CAMBRIDGE,	104,839	31,950.48	17,744.17	7,456.06	1,537.36	1,444.79	1,239.61	2,625.49
NEW BEDFORD,	96,652	43,299.31	24,303.12	14,056.63	2,419.52	705.72	1,493.67	4,285.65
LYNN,	89,336	24,228.52	13,985.95	4,759.63	1,716.14	1,865.29	1,111.96	789.55
SPRINGFIELD,	88,926	55,707.69	—	—	—	—	—	155,707.69
LAWRENCE,	85,892	19,779.18	11,457.01	2,329.70	794.01	1,599.57	703.64	2,895.25
SOMERVILLE,	77,286	39,661.96	18,891.90	11,523.64	1,987.44	2,780.40	1,403.21	3,075.37
HOLYOKE,	57,730	15,000.00	—	—	—	—	—	15,000.00
BROCKTON,	56,878	15,952.44	8,267.94	4,649.09	1,308.49	135.61	536.83	1,054.48
MALDEN,	44,404	20,393.03	9,065.09	3,866.57	1,250.53	1,492.70	1,571.41	3,146.73
HAYVERHILL,	44,115	20,456.92	9,659.56	4,185.72	812.08	1,322.84	2,305.02	2,111.10
SALEM,	43,697	16,829.35	7,983.45	4,421.24	1,054.03	1,073.15	513.82	1,779.16
NEWTON,	39,806	29,136.81	14,552.58	7,072.95	752.60	1,553.43	1,919.03	3,286.22
FITCHBURG,	37,820	9,679.48	5,073.77	2,186.69	243.80	785.11	362.86	1,022.25
TAUNTON,	34,259	10,969.41	5,129.61	3,039.88	667.34	1,138.88	556.83	436.87
EVERETT,	33,484	9,472.00	3,937.20	1,835.04	515.70	855.36	1,774.30	404.40
QUINCY,	14,208.09	6,003.45	6,003.45	3,288.52	747.85	905.96	1,006.33	1,006.33
CHELSEA,	32,452	7,398.21	4,912.25	364.97	377.16	515.00	536.92	641.91
PITTSFIELD,	32,121	10,023.00	—	—	—	—	—	10,023.00
WALTHAM,	27,834	11,879.28	3,823.63	2,341.96	1,013.60	695.81	3,297.48	706.80
CHICOPEE,	25,401	5,723.47	2,501.62	2,100.06	238.85	280.93	272.82	269.10
GLOUCESTER,	105.00	—	—	—	18.00	—	—	90.00
MEDFORD,	23,150	10,643.74	5,595.84	1,787.81	445.46	819.90	770.69	1,224.04
NORTH ADAMS,	22,019	7,737.75	3,736.10	2,109.59	375.00	394.06	722.16	920.84
NORTHAMPTON,	19,431	27,398.45	10,005.18	11,613.03	1,679.06	1,824.86	493.80	1,750.40
BEVERLY,	18,650	7,934.97	3,629.63	2,450.67	323.64	246.97	434.09	359.92
MELROSE,	15,715	6,829.06	3,706.57	1,814.66	346.38	500.00	35.00	426.45
WOBURN,	15,308	7,937.25	4,427.48	1,318.91	515.10	522.36	356.61	816.70
NEWBURYP,	14,949	8,061.00	4,006.32	1,988.42	330.39	648.52	335.82	736.83
MARLBOROUGH,	14,579	4,590.45	2,653.87	1,129.20	162.60	391.41	108.34	145.03
33 Cities,	2,311,396	\$995,391.00	\$504,508.59	\$176,352.26	\$61,425.98	\$49,821.78	\$61,632.22	\$142,593.17

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1910	A		B	C. PARKS AND GARDENS		D	E	F. CELEBRATIONS AND ENTERTAINMENTS		
		TOTAL EXPENSES	General Administration		Maintenance	Metropolitan Park Maintenance			Fourth of July	Labor Day	Band Concerts, etc.
BOSTON,	686,092	\$1,264,266.18	\$38,778.95	\$469,353.82	\$321,288.75	\$103,107.52	\$218,496.40	\$15,556.53	\$2,974.88	\$94,904.33	
WORCESTER,	145,986	63,254.74	—	39,493.26	—	19,185.11	1,444.17	2,500.00	—	—	632.20
FALL RIVER,	119,205	21,568.39	2,238.90	18,756.69	—	372.80	—	—	—	—	200.00
LOWELL,	106,294	13,362.21	1,795.56	7,181.03	—	2,710.51	—	913.56	—	—	701.55
CAMBRIDGE,	104,539	66,710.22	4,357.15	14,078.31	23,837.91	14,090.74	2,617.53	1,339.29	399.95	—	989.34
NEW BEDFORD,	96,632	51,685.66	3,040.06	40,936.15	—	4,645.25	1,625.54	1,438.66	—	—	—
LYNN,	89,336	34,979.14	89.33	11,367.22	18,686.46	993.32	291.34	2,046.00	1,008.49	586.31	—
SPRINGFIELD,	88,926	54,463.24	4,902.96	34,267.53	—	12,922.75	870.00	1,400.00	—	—	—
LAWRENCE,	85,892	16,395.03	1,801.78	9,624.80	—	1,722.20	3,015.75	428.25	—	2.25	—
SOMERVILLE,	77,236	34,833.92	8,511.95	10,886.77	17,623.02	5,799.85	2,056.10	500.00	—	343.00	—
HOXEY,	57,730	19,470.09	1,961.98	10,886.77	—	4,753.31	1,033.23	750.00	—	79.80	—
BROCKTON,	56,878	3,952.03	—	915.32	—	2,489.38	—	—	—	547.33	—
MALDEN,	44,404	22,940.49	143.89	3,470.12	12,575.39	5,637.59	—	27.00	—	1,086.50	—
HAVERHILL,	44,115	10,839.41	1,525.50	7,905.48	—	893.43	—	115.00	—	400.00	—
SALEM,	43,697	11,433.64	288.01	7,563.34	—	2,699.05	167.32	265.92	—	284.00	—
NEWTON,	39,806	37,331.11	1,558.25	8,437.53	18,041.99	8,081.75	777.59	500.00	—	—	—
FITCHBURG,	37,826	9,175.09	—	5,169.09	—	3,079.75	—	151.25	—	775.00	—
TAUNTON,	34,259	2,405.30	—	1,078.24	—	641.50	374.56	250.00	—	61.00	—
EVERETT,	33,484	12,639.97	54.66	3,145.88	8,052.04	872.76	—	494.78	—	19.85	—
QUINCY,	32,642	13,904.72	—	1,043.77	10,565.25	635.57	642.13	1,000.00	—	18.00	—
CHELSEA,	32,452	11,298.31	—	1,899.18	7,043.32	1,234.73	—	629.25	—	491.83	—
PITTSFIELD,	32,121	4,853.81	—	2,510.11	—	1,543.70	—	400.00	—	—	—
WALHAM,	27,834	11,431.32	59.03	2,362.90	6,912.53	1,344.76	243.10	500.00	—	54.00	—
CHICOPEE,	25,401	2,296.96	—	745.51	—	1,226.45	—	325.00	—	—	—
GLOUCESTER,	24,398	1,856.24	—	984.64	—	—	281.35	489.00	—	131.25	—
MEDFORD,	23,150	13,079.27	114.72	2,234.52	9,796.97	362.36	31.70	500.00	—	39.00	—
NORFOLK ADAMS,	22,019	375.15	—	375.15	—	—	—	—	—	—	—
NORHAMPTON,	19,431	1,223.87	—	1,073.87	—	—	—	—	—	150.00	—
BEVERLY,	18,650	5,460.32	129.54	1,666.10	2,072.23	—	1,086.50	503.95	—	—	—
MELROSE,	15,715	8,163.32	76.82	2,800.25	4,784.68	38.34	407.23	—	—	—	56.00
WOBURN,	15,308	3,974.48	—	542.83	2,973.78	171.07	—	250.80	—	—	30.00
NEWBURYPORT,	14,949	2,292.85	—	1,155.14	—	1,066.46	—	—	—	—	71.25
MARLBOROUGH,	14,579	925.35	—	619.65	—	—	—	—	—	—	305.70
33 Cities,	2,311,396	\$1,832,971.83	\$62,627.76	\$722,211.15	\$467,182.09	\$204,399.24	\$235,466.54	\$32,916.32	\$4,383.32	\$103,765.41	

TABLE VII. — *Maintenance of Departments — Concluded.*
10. *Unclassified.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E City Clocks	F Ice for Drink- ing Fountains	G All Other
BOSTON,	686,092	\$150,408.90	\$86,803.37	\$35,992.35	\$10,045.00	\$344.33	\$3,444.82	\$83,839.03
WORCESTER,	145,986	13,752.04	2,536.82	5,441.87	834.68	150.00	4,788.67	—
FALL RIVER,	119,295	8,717.28	3,744.63	1,844.00	874.01	40.00	280.10	1,934.54
LOWELL,	106,294	4,074.92	—	580.86	1,550.00	50.00	—	2,094.06
CAMBRIDGE,	104,839	25,081.40	8,804.16	2,206.19	1,200.00	103.00	918.75	11,739.30
NEW BEDFORD,	96,662	4,416.85	2,071.77	865.60	999.38	426.00	—	54.10
Lynn,	89,336	8,571.50	6,098.57	500.69	1,279.56	150.00	—	482.68
SPRINGFIELD,	88,926	9,808.44	3,578.90	2,935.12	650.00	15.00	439.74	2,689.08
LAWRENCE,	88,892	1,329,482.42	824.00	192.95	1,250.00	—	—	1,327,215.47
SOMERVILLE,	77,286	3,411.12	402.65	2,352.47	425.00	—	—	171.00
HOLYOKE,	57,730	3,595.56	1,204.27	576.81	485.00	—	—	1,329.48
BROCKTON,	56,878	3,170.99	925.00	1,444.37	632.00	—	132.40	17.22
MAIDEN,	44,404	1,584.44	363.48	438.96	432.00	—	—	300.00
HAVERHILL,	44,115	3,702.48	2,779.45	—	385.00	—	85.80	—
SALEM,	43,697	11,279.91	8,894.37	1,353.29	580.00	512.23	—	117.25
NEWTON,	39,806	5,015.36	4,096.00	101.41	593.75	65.00	—	224.20
FITCHBURG,	37,826	5,779.90	1,395.00	3,351.27	575.00	248.16	—	30.47
TAUNTON,	34,259	4,761.92	3,777.00	534.92	450.00	—	243.87	—
EVERETT,	33,454	3,396.23	1,760.00	608.20	500.00	124.16	—	—
QUINCY,	32,642	2,206.49	897.61	733.85	500.00	55.00	—	635.66
CHELSEA,	32,452	10,010.50	8,105.92	718.92	550.00	—	—	—
PITTSFIELD,	32,121	3,367.85	100.00	931.32	300.00	52.00	—	1,984.53
WALTHAM,	27,834	4,599.50	10.00	738.45	440.00	30.00	—	3,361.05
CHICOFEE,	25,401	2,872.82	1,882.82	565.00	325.00	—	—	100.00
GLOUCESTER,	24,398	4,169.16	1,546.00	1,089.00	350.00	—	—	1,184.16
MEDFORD,	23,150	2,308.37	115.00	615.56	306.53	—	200.00	981.28
NORTH ADAMS,	22,919	2,750.93	325.00	773.15	375.00	—	—	1,277.78
NORTHAMPTON,	19,451	1,561.25	—	899.35	200.00	461.30	—	—
BEVERLY,	18,650	4,090.55	420.00	2,890.00	500.00	41.70	—	238.79
MELROSE,	15,130.14	5,130.14	2,606.44	500.00	324.95	—	—	1,608.75
WOBURN,	13,308	4,192.93	1,275.00	900.60	450.00	—	—	1,507.27
NEWBURGH,	14,743	3,939.23	1,569.90	472.13	300.00	75.00	—	1,582.18
NARBOROUGH,	14,579	3,459.18	2,022.52	845.78	300.00	—	—	290.88
33 Cities,	2,311,396	\$654,750.56	\$111,078.65	\$74,062.21	\$29,241.86	\$2,942.88	\$10,534.15	\$426,890.81

1 For explanation see pages viii and ix.

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1910	A. PUBLIC SERVICE ENTERPRISES								B	C
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER					
				Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves			Miscellaneous
BOSTON,	686,092	\$1,453,572.83	—	\$647,386.36	\$264,337.63	\$19,766.46	\$145.98	—	\$521,936.46	\$90,501.37	\$3,259.38
WORCESTER,	145,986	98,469.70	—	98,085.93	—	—	383.77	—	—	24,628.30	10.50
FALL RIVER,	119,295	77,593.02	—	76,664.08	—	—	95.14	—	—	24,531.38	—
LOWELL,	106,294	111,993.55	—	111,034.30	—	—	959.25	—	—	10,847.29	25.00
CAMBRIDGE,	104,839	109,301.86	—	109,191.86	—	—	110.00	—	—	19,993.49	10.00
NEW BEDFORD,	96,652	80,928.35	—	78,957.92	—	—	—	—	—	39,156.87	—
LYNN,	89,336	122,627.81	—	122,627.81	—	—	—	—	—	37,552.96	—
SPRINGFIELD,	88,926	180,423.53	—	180,423.53	—	—	—	—	—	15,656.45	—
LAWRENCE,	85,892	72,484.14	—	72,484.14	—	—	—	—	—	—	—
SOMERVILLE,	77,236	56,994.55	—	40,882.85	16,111.70	—	—	—	—	—	—
HOLYOKE,	57,780	414,475.42	1 \$319,877.67	94,597.75	—	—	—	—	—	—	—
BROCKTON,	56,878	58,064.44	—	58,064.44	—	—	—	—	—	5,639.23	—
MALDEN,	44,404	24,783.77	—	18,318.34	6,465.43	—	—	—	—	14,420.26	25.00
HAVERHILL,	44,115	39,473.50	—	39,465.24	—	—	—	—	—	380.54	160.00
SALEM,	43,697	50,425.60	—	49,523.09	—	—	—	8.26	—	8,565.28	103.25
NEWTON,	39,806	36,092.26	—	35,166.74	925.52	320.76	—	581.75	—	354.92	64.00
FITCHBURG,	37,826	60,981.46	—	60,981.46	—	—	—	—	—	9,640.70	586.90
TAUNTON,	34,259	103,072.61	63,082.97	40,039.64	—	—	—	—	—	6,599.60	—
EVERETT,	33,484	27,932.22	—	20,949.76	6,982.46	—	—	—	—	7,546.80	—
QUINCY,	32,642	24,574.09	—	16,526.77	8,047.32	—	—	—	—	6,963.40	—
CHELSEA,	32,452	24,603.53	—	17,276.39	7,177.14	—	—	—	150.00	—	722.48
PITTSFIELD,	32,121	29,954.59	—	29,954.59	—	—	—	—	—	—	—
WALTHAM,	27,834	33,838.58	—	33,638.66	—	—	—	—	—	11,650.77	—
CHICOPEE,	25,401	74,620.23	53,540.01	21,080.22	—	—	—	—	—	3,829.57	—
GLOUCESTER,	24,398	31,302.59	—	31,292.12	—	—	—	10.47	—	402.07	—
MEDFORD,	23,150	16,687.06	—	12,685.39	4,001.67	—	—	—	—	10,878.62	—
NORTH ADAMS,	22,019	12,402.88	—	11,577.90	—	—	—	—	—	4,788.54	—
NORTHAMPTON,	19,431	27,990.20	—	21,346.45	—	—	—	824.98	—	1,560.83	264.00
BEVERLY,	18,650	31,437.87	—	31,437.87	—	—	—	—	—	7,150.77	—
MELROSE,	15,715	19,220.45	—	16,113.11	3,094.25	—	—	—	—	—	—
WOBURN,	15,308	22,805.71	—	22,805.71	—	—	—	13.09	—	6,209.68	—
NEWBURYPORT,	14,949	16,667.67	—	16,667.67	—	—	—	—	—	4,630.72	15.00
MARLBOROUGH,	14,579	11,550.27	—	11,550.27	—	—	—	—	—	653.37	—
33 Cities,	2,311,396	\$3,557,396.34	\$436,450.65	\$2,248,848.30	\$317,143.12	\$20,087.22	\$3,332.61	\$2,804.23	\$528,730.21	\$374,843.28	\$8,018.01

1 Includes \$122,374.50 for gas.

STATISTICS OF MUNICIPAL FINANCES.

TABLE IX. — Summary of Maintenance.

CITIES.	A		B. DEPARTMENTAL				
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON,	\$20,536,271.23	\$1,116,263.39	\$4,398,829.07	\$2,352,540.74	\$2,555,112.60	\$1,294,936.60	\$203,382.64
WORCESTER,	2,722,576.37	139,507.93	599,751.98	272,782.80	396,219.26	213,527.00	37,582.33
FALL RIVER,	1,627,718.39	92,847.43	337,039.47	104,709.23	198,175.76	119,163.64	19,914.55
LOWELL,	1,592,336.90	117,327.97	348,812.85	146,707.97	205,814.17	89,689.93	39,284.05
CAMBRIDGE,	1,947,606.52	123,693.47	332,149.95	265,689.09	256,249.75	68,459.25	27,237.70
NEW BEDFORD,	1,788,505.09	137,444.05	343,414.77	233,999.77	246,379.17	71,950.60	46,999.34
LYNN,	3,419,928.82	102,110.30	343,652.11	146,315.10	147,953.75	61,141.36	51,659.83
SPRINGFIELD,	2,066,504.33	98,552.86	430,450.75	188,012.30	200,141.49	51,565.23	18,677.83
LAWRENCE,	1,545,509.42	69,362.19	232,385.70	104,864.90	183,331.14	65,263.77	11,663.00
SOMERVILLE,	1,219,329.94	70,775.18	229,011.85	174,149.71	121,432.87	34,583.68	38,914.56
HOLYOKE,	1,290,162.51	67,945.71	215,316.66	95,310.50	95,836.24	68,346.76	3,928.00
BROCKTON,	957,480.16	60,267.42	189,275.23	103,020.82	111,538.16	48,774.99	28,995.00
NAIDEN,	722,955.66	42,866.85	127,600.38	86,970.11	92,711.93	33,110.47	15,425.72
HAVERHILL,	691,481.80	55,081.96	115,582.50	53,584.07	83,460.36	48,228.04	35,236.25
SALEM,	689,208.39	55,966.17	123,774.99	80,888.02	90,026.09	39,664.16	26,580.69
NEWTON,	1,062,001.63	73,957.42	223,871.84	95,891.37	154,027.83	28,940.26	4,812.00
FITCHBURG,	635,580.64	34,217.45	114,551.73	47,801.83	98,504.22	63,821.90	14,105.31
TAUNTON,	561,075.89	39,160.79	114,498.54	33,429.40	52,965.64	25,645.75	11,950.64
EVERETT,	525,547.73	37,662.80	92,866.77	45,633.40	54,581.58	16,921.47	8,830.00
QUINCY,	567,183.40	43,347.12	93,982.18	65,400.05	77,044.72	21,797.16	8,804.00
CHELSEA,	587,195.73	53,929.05	136,484.72	50,512.87	58,385.33	33,113.86	15,079.38
PITTSFIELD,	518,870.99	36,665.88	83,615.23	35,040.25	89,639.87	21,324.90	8,811.00
WALTHAM,	469,269.67	33,317.25	93,432.65	48,648.04	65,083.89	15,268.62	9,786.00
CHICOPPE,	355,813.33	23,816.45	56,682.93	17,298.11	28,127.99	21,400.69	4,682.83
GLOUCESTER,	507,014.49	46,260.45	116,959.31	22,050.20	93,329.55	33,953.17	16,065.75
MEDFORD,	436,488.03	32,927.61	75,795.59	35,105.24	67,129.02	13,500.45	8,267.72
NORTH ADAMS,	297,794.13	22,036.33	47,306.68	17,364.93	48,815.03	21,064.31	4,873.90
NORTHAMPTON,	317,894.72	18,647.45	41,972.42	13,752.62	46,353.88	16,563.93	5,704.48
BEVERLY,	492,302.35	40,643.96	89,103.89	14,670.81	95,934.66	17,735.03	16,248.24
MELROSE,	289,146.92	25,579.81	39,402.50	23,830.11	39,628.05	8,462.03	6,596.85
WOBURN,	258,365.49	18,890.39	47,262.54	17,158.13	35,104.68	14,783.61	5,702.90
NEWBURYPORT,	234,368.29	15,657.16	43,826.29	12,742.31	35,183.07	16,522.95	17,392.33
MARLBOROUGH,	220,045.92	18,462.07	46,066.99	13,924.19	27,912.66	16,044.56	8,430.70
33 Cities,	\$49,104,186.08	\$2,967,941.37	\$9,899,711.31	\$5,163,898.99	\$6,242,105.01	\$2,713,255.23	\$781,725.52

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded				C	D	E
	Education	Libraries	Recreation	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds
BOSTON,	\$5,222,122.24	\$391,015.29	\$1,264,266.18	\$150,468.90	\$1,453,572.83	\$90,501.37	\$3,239.38
Worcester,	897,191.97	55,398.62	63,954.74	13,752.04	98,469.70	24,028.20	10.50
FALL RIVER,	512,308.72	20,439.37	21,668.39	8,717.28	77,593.02	24,531.38	25.00
LOWELL,	440,853.62	20,990.32	13,662.21	4,074.92	111,993.53	10,847.29	10.00
CAMBRIDGE,	561,204.82	31,990.40	66,710.22	25,061.40	109,301.86	19,993.49	-
NEW BEDFORD,	482,800.35	48,299.31	51,685.66	4,416.85	80,925.35	39,156.87	-
LYNN,	389,363.81	24,238.32	24,073.14	8,578.30	122,027.81	37,552.96	2,772.50
SPRINGFIELD,	688,441.57	56,767.69	54,463.24	9,868.44	150,423.53	-	-
LAWRENCE,	340,291.50	16,779.18	16,893.63	329,462.42	72,434.14	15,656.45	-
SOMERVILLE,	415,560.54	39,661.06	34,833.92	3,411.12	56,994.55	-	-
HOLYOKE,	200,937.57	15,000.00	19,477.09	3,595.56	414,473.42	-	-
BROCKTON,	222,809.39	13,952.44	3,052.03	3,070.39	58,064.44	5,639.23	-
MAIDEN,	240,203.61	20,393.63	22,940.49	1,564.44	24,783.77	14,420.26	25.00
HAYRHILL,	224,325.68	20,456.92	10,839.41	3,762.48	39,473.50	280.54	160.00
SALEM,	173,651.24	16,829.35	11,483.64	11,270.91	50,495.00	8,565.28	103.25
NEWTON,	269,506.45	23,136.31	37,931.11	5,015.36	30,092.26	854.32	104.00
FITCHBURG,	167,084.67	9,679.48	9,173.09	3,779.90	60,381.45	9,640.70	586.90
TAUNTON,	155,616.29	10,969.41	2,405.30	4,761.92	103,079.61	6,599.60	-
EVERETT,	208,563.49	9,472.00	12,639.97	3,396.23	27,932.22	7,946.80	-
QUINCY,	194,528.90	14,208.09	13,904.73	2,206.40	24,574.93	6,666.40	722.48
CHELSEA,	186,429.97	7,398.21	11,298.31	10,010.50	24,066.53	-	-
PITTSFIELD,	195,574.61	10,023.00	4,853.81	3,367.85	29,954.59	-	-
WALTHAM,	130,283.77	11,879.28	11,481.32	4,599.50	23,838.58	11,650.77	-
CHICPEE,	114,477.88	5,723.47	2,996.96	2,872.82	74,690.23	3,523.17	-
GLOUCESTER,	139,931.00	105.00	1,886.24	4,109.16	31,302.59	402.07	-
MEDFORD,	150,865.34	10,643.74	13,079.27	2,308.37	16,687.06	10,878.62	-
NORTH ADAMS,	107,597.70	7,757.75	3,715.15	2,750.03	12,402.88	4,788.34	-
NORHAMPTON,	114,811.34	27,398.45	1,223.87	1,561.25	27,990.26	1,960.83	264.00
BEVERLY,	161,841.23	7,934.97	5,460.32	4,090.55	31,437.87	7,150.77	-
MELROSE,	100,094.92	6,829.06	8,163.32	5,130.14	19,290.45	6,209.68	-
WOBURN,	75,897.15	7,957.25	3,974.48	4,192.63	22,805.71	4,030.79	-
NEWPORT,	61,713.23	8,081.00	2,292.55	3,039.23	16,667.67	444.40	15.00
MARLBOROUGH,	68,021.13	4,590.45	925.35	3,459.18	11,550.27	658.37	-
33 Cities,	\$13,916,177.63	\$995,391.00	\$1,832,971.33	\$654,750.56	\$3,557,396.34	\$374,843.28	\$8,018.01

TABLE X. — *Interest Payments.*

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Tax Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I* All Other
							Sewer	Park	Water		
BOSTON,	\$5,812,112.04	\$54,373.54	\$3,314,586.83	—	\$777,882.92	\$4,730.00	\$104,350.67	\$360,806.94	\$1,119,012.09	\$15,769.05	—
WORCESTER,	442,485.35	20,183.38	259,433.00	—	102,753.35	—	—	—	—	115.02	—
FALL RIVER,	297,154.51	7,646.18	233,460.48	\$7,828.74	46,797.50	—	—	—	—	1,261.48	\$100.13
LOWELL,	184,169.47	46,805.49	88,797.51	2,100.00	46,406.47	—	—	—	—	160.00	—
CAMBRIDGE,	544,258.18	5,426.03	316,836.11	1,500.00	116,987.48	280.00	47,468.94	55,599.62	—	—	—
NEW BEDFORD,	332,063.60	20,061.52	247,758.93	8,390.10	74,761.05	—	—	—	—	1,182.00	—
LYNN,	215,964.11	21,597.40	103,698.92	—	72,496.11	—	—	17,573.81	—	597.87	—
SPRINGFIELD,	252,800.72	8,962.28	155,193.44	—	29,920.00	—	—	—	—	—	—
LAWRENCE,	131,988.18	26,128.18	75,940.00	—	—	—	—	—	—	—	—
SOMERVILLE,	189,550.92	16,909.52	56,875.61	—	1,760.00	—	27,206.08	16,621.02	68,205.16	1,973.53	—
HOLYOKE,	143,581.27	15,344.95	74,927.50	—	53,308.82	—	—	—	—	—	—
BROCKTON,	145,355.72	12,803.91	61,415.76	—	70,172.50	—	—	—	—	1,463.55	—
MALDEN,	150,180.15	16,913.14	61,269.00	—	12,635.00	—	19,991.51	11,359.50	27,369.91	642.09	—
HAVERHILL,	103,743.55	10,121.11	54,814.44	—	38,040.00	—	—	—	—	768.00	—
SALEM,	51,838.39	7,915.97	40,312.42	—	3,670.00	—	—	—	—	—	—
NEWTON,	308,964.14	21,797.00	171,747.93	35.00	49,917.50	—	43,059.51	17,118.46	3,917.99	1,370.75	—
FITCHBURG,	74,221.35	13,975.51	39,188.19	2,397.98	18,542.79	—	—	—	—	116.88	—
TAUNTON,	101,637.32	9,676.20	43,975.51	1,620.61	46,385.00	—	—	—	—	—	—
EVERETT,	19,515.16	11,848.71	49,696.54	—	8,000.00	20.00	12,643.44	7,639.85	29,558.62	108.00	—
QUINCY,	154,549.19	14,872.64	51,789.94	—	27,384.00	—	10,305.84	10,130.30	34,066.47	—	—
CHELSEA,	150,233.54	11,818.66	77,593.22	—	13,200.00	—	10,607.13	6,651.78	30,382.75	—	—
PITTSFIELD,	87,377.42	4,596.45	34,865.07	—	47,915.90	—	—	—	—	—	—
WALTHAM,	67,058.74	4,621.71	23,536.28	100.74	16,687.50	364.00	15,218.79	6,516.56	—	—	13.16
CHICOPEE,	30,322.85	6,723.87	11,808.83	—	11,790.15	—	—	—	—	—	—
GLOUCESTER,	70,110.36	12,059.83	19,983.69	—	38,020.83	—	—	—	—	46.01	—
MEDFORD,	113,130.19	11,687.55	58,196.65	—	6,820.00	720.00	10,101.07	8,664.98	16,940.14	—	—
NORTH ADAMS,	34,607.25	2,329.76	24,126.85	204.97	7,056.59	—	—	—	—	29.89	259.19
NORTHAMPTON,	16,996.83	3,763.50	8,858.50	—	4,375.00	—	—	—	—	—	—
BEVERLY,	60,247.28	8,777.12	39,821.39	—	9,115.00	—	—	—	—	—	2,533.77
MELROSE,	79,508.75	6,486.96	37,809.27	1,109.03	9,345.85	—	7,105.16	4,553.69	13,098.79	—	—
WOBURN,	31,540.47	3,192.93	13,578.33	—	4,944.40	—	4,587.99	2,752.82	—	—	—
NEWPORT,	33,768.93	3,310.81	18,668.12	—	11,790.00	—	—	—	—	—	—
MAMMOROUGH,	33,923.54	5,174.28	13,669.66	—	21,079.60	—	—	—	—	—	—
33 Cities,	\$10,590,865.47	\$450,505.72	\$5,884,233.92	\$25,347.17	\$1,948,516.31	\$6,114.00	\$378,896.13	\$526,029.33	\$1,342,551.92	\$25,604.72	\$2,966.25

DIVISION D.

INDEBTEDNESS.

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1912.*

CITIES.	TOTALS.	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
BOSTON,	\$114,520,981.00	\$89,403,831.00	—	\$24,974,150.00	\$143,000.00	—	—	—
WORCESTER,	11,456,946.26	6,642,625.00	—	4,560,000.00	—	—	—	\$254,321.26
FALL RIVER,	7,016,108.50	6,111,750.00	\$145,458.50	1,250,000.00	—	—	—	—
LOWELL,	4,323,776.60	2,438,776.60	36,900.00	1,225,800.00	—	\$600,000.00	\$8,900.00	—
CAMBRIDGE,	11,632,100.00	8,686,500.00	23,000.00	2,912,600.00	8,000.00	—	—	—
NEW BEDFORD,	9,266,715.38	6,892,077.28	43,834.93	12,123,000.00	—	—	—	202,803.17
LYNN,	5,165,100.00	2,838,100.00	—	1,807,000.00	—	500,000.00	—	—
SPRINGFIELD,	6,886,700.00	4,462,700.00	—	2,383,000.00	—	—	—	—
LAWRENCE,	3,167,400.00	2,165,400.00	—	712,000.00	—	300,000.00	—	—
SOMERVILLE,	2,024,000.00	1,636,000.00	—	38,000.00	—	—	—	—
HOLYOKE,	3,580,100.00	1,355,000.00	—	1,500,100.00	—	350,000.00	—	—
BROOKTON,	3,869,350.00	1,609,350.00	—	1,800,000.00	—	225,000.00	—	—
MALDEN,	2,198,300.00	1,533,300.00	—	315,000.00	—	400,000.00	—	—
HAVERHILL,	2,344,000.00	1,528,000.00	—	646,000.00	—	350,000.00	—	—
SALEM,	7,232,050.00	1,126,050.00	—	106,000.00	—	150,000.00	20,000.00	—
NEWTON,	5,881,681.07	4,230,300.00	—	1,263,000.00	—	50,000.00	—	38,381.07
FITCHBURG,	1,901,787.44	902,138.00	51,149.44	473,500.00	—	300,000.00	—	—
TAUNTON,	2,598,058.33	1,136,883.33	41,575.00	1,201,500.00	—	125,000.00	355,000.00	—
EVERETT,	1,709,515.00	1,274,515.00	—	200,000.00	—	99,000.00	—	—
QUINCY,	2,604,386.46	1,555,386.46	—	709,500.00	—	285,000.00	—	—
CHELSEA,	2,701,038.00	2,112,000.00	—	330,000.00	—	350,000.00	—	—
PATTSFIELD,	2,322,864.50	920,864.50	—	1,352,000.00	—	259,038.00	—	—
WALTHAM,	1,162,819.50	617,500.00	419.50	375,000.00	4,900.00	50,000.00	—	—
CHICOPEE,	1,778,200.00	348,200.00	—	330,000.00	—	105,000.00	—	—
GLOUCESTER,	1,849,350.00	593,250.00	—	1,023,000.00	—	100,000.00	—	—
MEDFORD,	1,988,682.54	1,545,682.54	—	178,000.00	18,000.00	233,100.00	—	—
NORTH ADAMS,	823,250.53	656,800.01	6,409.52	190,350.00	—	250,000.00	—	—
NORTHAMPTON,	305,508.29	209,500.00	1,016.00	112,000.00	—	40,000.00	\$1,000.00	1,492.29
BEVERLY,	1,413,700.00	1,038,700.00	—	225,000.00	—	100,000.00	50,000.00	—
MELROSE,	1,307,590.93	806,855.40	28,325.30	203,000.00	—	178,900.00	—	500.23
WOBURN,	573,046.41	356,430.00	—	118,000.00	—	98,616.41	—	—
NEWBURYPORT,	839,250.00	439,250.00	—	323,000.00	—	25,000.00	—	—
MALDENBOROUGH,	841,666.02	339,056.02	—	402,600.00	—	100,000.00	—	—
33 Cities,	\$220,901,921.76	\$158,413,781.14	\$379,088.19	\$55,369,100.00	\$173,900.00	\$5,633,654.41	\$434,900.00	\$497,498.02

1 Includes \$100,000 trust funds used for water construction; also \$105,000 wharf bonds.

2 In anticipation of water revenue.

3 In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

TABLE XII. — *Relation of Indebtedness to Valuation — 1912.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1912, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes *funded* or *fixed* debt and also temporary debt. If the amount of the tax loans, temporary loans in anticipation of water revenue and other receipts (see foot-notes 2 and 3, Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1912	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 NEW BEDFORD,	96,652	7.0	\$101,562,334	\$9,063,912.21	\$1,964,632.09	\$7,099,280.12
2 CHELSEA,	32,452	7.0	28,100,160	2,442,000.00	486,638.00	1,955,362.00
3 PITTSFIELD,	32,121	6.7	33,983,555	2,272,864.50	—	2,272,864.50
4 GLOUCESTER,	24,398	6.5	24,839,057	1,616,250.00	—	1,616,250.00
5 QUINCY,	32,642	6.5	35,401,020	2,294,896.46	—	2,294,896.46
6 CAMBRIDGE,	104,839	6.4	115,947,300	11,632,100.00	4,161,688.65	7,470,411.35
7 TAUNTON,	34,259	5.8	24,035,979	2,429,958.33	1,040,042.01	1,389,916.32
8 BROCKTON,	56,878	5.7	49,572,372	3,409,350.00	589,575.52	2,819,774.48
9 NORTH ADAMS,	22,019	5.3	16,083,088	853,259.53	—	853,259.53
10 BOSTON,	686,092	5.0	1,481,822,917	114,520,981.00	41,087,174.54	73,433,806.46
11 FALL RIVER,	119,295	5.0	97,886,062	7,516,108.50	2,666,208.13	4,849,900.37
12 NEWBURYPORT,	14,949	5.0	12,835,482	814,250.00	178,778.31	635,471.69
13 HOLYOKE,	57,730	4.9	57,530,906	3,355,100.00	514,579.73	2,840,520.27
14 HAVERHILL,	44,115	4.7	36,506,470	2,174,000.00	454,442.65	1,719,557.35
15 CHICOPEE,	25,401	4.5	15,230,480	678,200.00	—	678,200.00
16 WORCESTER,	145,986	4.3	153,058,968	11,202,625.00	4,662,720.55	6,539,904.45
17 LYNN,	89,836	4.2	81,529,354	4,665,100.00	1,251,684.78	3,413,415.22
18 FITCHBURG,	37,826	4.2	33,232,619	1,836,787.44	451,660.14	1,385,127.30
19 WOBURN,	15,308	4.0	11,650,266	474,430.00	—	474,430.00
20 SPRINGFIELD,	88,926	3.9	149,530,350	6,886,700.00	1,085,186.59	5,801,513.41
21 MARLBOROUGH,	14,579	3.9	10,696,549	741,656.02	327,364.12	414,291.90
22 NEWTON,	39,806	3.9	79,363,445	5,543,300.00	2,473,898.76	3,069,401.24
23 EVERETT,	33,484	3.7	29,687,800	1,474,515.00	366,034.35	1,108,480.65
24 MELROSE,	15,715	3.5	17,422,800	1,128,180.70	519,876.98	608,303.72
25 LAWRENCE,	85,892	3.4	75,449,814	2,867,400.00	266,304.15	2,601,095.85
26 SALEM,	43,697	3.4	36,641,100	1,232,050.00	—	1,232,050.00
27 LOWELL,	106,294	3.1	84,694,648	3,728,776.60	1,094,172.73	2,634,603.87
28 BEVERLY,	18,650	3.0	39,005,340	1,313,700.00	124,063.06	1,189,636.94
29 MALDEN,	44,404	3.0	40,381,696	1,848,300.00	630,880.41	1,217,419.59
30 SOMERVILLE,	77,236	2.4	69,632,540	1,674,000.00	—	1,674,000.00
31 MEDFORD,	23,150	2.3	26,934,750	1,738,682.54	1,131,727.41	606,955.13
32 NORTHAMPTON,	19,431	1.6	16,310,765	322,516.00	60,134.04	262,381.96
33 WALTHAM,	27,834	1.6	29,050,788	997,819.50	546,314.91	451,504.59
33 Cities,	2,311,396	4.7	\$3,115,610,774	\$214,749,769.33	\$68,135,782.61	\$146,613,986.72

TABLE XIII. — *Debt Transactions for 1912 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table XIV, on page 68. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 23, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes.

CITIES.	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used
BOSTON.	\$1,875,000.00	\$2,900,000.00	\$6,400,000.00	—	—	—	\$2,806,725.00	\$55,050.00	—	\$6,455,000.00	—	—
WORCESTER.	399,000.00	425,000.00	1,200,000.00	\$30,000.00	—	\$254,321.26	546,000.00	—	—	1,200,000.00	—	—
FALL RIVER.	362,000.00	—	1,241,000.00	8,900.00	\$4,291.00	—	248,000.00	—	—	641,000.00	—	—
LOWELL.	471,700.00	75,000.00	1,200,000.00	—	—	—	281,499.20	18,700.00	—	1,300,000.00	—	—
CAMBRIDGE.	315,250.00	—	500,000.00	—	—	—	78,000.00	233,500.00	—	500,000.00	—	—
NEW BEDFORD.	1,205,077.28	160,000.00	1,475,000.00	—	—	202,803.17	518,200.40	18,552.58	—	1,475,000.00	—	—
LYNN.	351,000.00	—	1,150,000.00	—	—	—	248,500.00	6,500.00	—	1,050,000.00	—	—
SPRINGFIELD.	525,000.00	—	750,000.00	—	—	—	129,200.00	6,000.00	—	750,000.00	—	—
LAWRENCE. ¹	600,000.00	—	1,200,000.00	600,000.00	—	—	288,800.00	—	—	1,200,000.00	600,000.00	\$104,155.00
SOMERVILLE.	332,000.00	—	750,000.00	—	—	—	171,000.00	6,000.00	—	750,000.00	—	—
HOLYOKE.	25,000.00	180,000.00	675,000.00	—	—	—	119,000.00	46,100.00	—	700,000.00	—	—
BROCKTON.	187,000.00	—	800,000.00	—	—	—	155,450.00	50,000.00	—	800,000.00	—	—
MALDEN.	43,000.00	—	850,000.00	—	—	—	65,400.00	30,000.00	—	750,000.00	—	—
HAYVERHILL.	161,000.00	—	490,000.00	20,000.00	—	—	75,980.12	305,000.00	—	500,000.00	—	—
SALEM.	226,000.00	6,000.00	395,000.00	—	—	—	75,850.00	22,500.00	—	445,000.00	—	—
NEWTON.	82,000.00	—	960,000.00	—	—	38,381.07	336,000.00	4,000.00	—	985,000.00	3,500.00	37,144.98
FITCHBURG.	190,000.00	15,000.00	500,000.00	595,000.00	400.00	—	127,439.50	5,500.00	—	500,000.00	440,000.00	—
TAUNTON.	59,700.00	—	399,000.00	—	1,950.00	—	37,800.00	—	\$500.00	347,000.00	—	—
EVERETT.	112,300.00	—	365,000.00	—	—	—	101,400.00	—	—	550,000.00	—	—
QUINCY.	402,706.48	65,000.00	500,000.00	—	—	—	191,943.00	53,500.00	—	550,000.00	—	—
CHELSEA.	223,600.00	—	447,974.00	—	—	—	87,550.00	—	—	435,121.00	—	—
PITTSFIELD.	122,874.10	300,000.00	225,000.00	—	—	—	124,600.00	27,000.00	—	225,000.00	—	—
WALTHAM.	49,900.00	—	325,000.00	—	—	—	57,540.00	68,000.00	—	312,000.00	—	—
CHICOPEE.	140,800.00	96,000.00	300,000.00	—	—	—	70,300.00	22,500.00	—	395,000.00	—	—
GLOUCESTER.	110,000.00	20,000.00	383,100.00	30,000.00	—	—	80,475.00	53,000.00	—	383,100.00	30,000.00	—
MEDFORD.	79,800.00	—	450,000.00	—	—	—	13,000.00	4,000.00	—	450,000.00	—	—
NORTH ADAMS.	68,000.00	—	160,000.00	—	946.43	—	50,180.01	15,700.00	—	163,000.00	—	—
NORTH HAMPTON.	—	—	200,000.00	37,650.00	—	1,492.29	29,500.00	13,000.00	—	190,000.00	3,650.00	—
BEVERLY.	177,000.00	—	425,000.00	128,000.00	—	—	109,250.00	8,000.00	—	365,000.00	78,000.00	—
MELROSE.	42,345.40	10,000.00	289,100.00	—	992.99	500.23	119,661.86	67,000.00	—	267,800.00	—	—
WOBURN.	46,500.00	20,000.00	200,000.00	—	—	—	46,870.00	23,000.00	—	190,350.83	—	—
NEWBURYPORT.	19,000.00	15,000.00	175,000.00	—	—	—	21,000.00	16,000.00	—	150,000.00	—	—
MARLBOROUGH.	28,700.00	3,600.00	190,000.00	—	—	—	26,850.00	123,000.00	—	195,000.00	—	—
33 Cities.	\$9,033,253.24	\$4,362,600.00	\$24,970,174.00	\$1,419,550.00	\$8,580.42	\$497,498.02	\$7,498,964.09	\$1,860,102.58	\$6,200.00	\$24,969,371.83	\$1,284,650.00	\$502,518.29

¹ For explanation see pages viii and ix.

² In anticipation of water revenue.

³ In anticipation of receipts by Smith's Agricultural School and Northampton School of Industries.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1912.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON,	\$740,112.88	\$119,946.14	\$620,166.74	\$48,657.54	\$162,735.09	\$408,774.11
WORCESTER,	94,600.86	94,600.86	—	—	—	—
FALL RIVER,	11,456.00	11,456.00	—	—	—	—
LOWELL,	47,361.91	2,000.00	45,361.91	26,808.27	18,553.64	—
CAMBRIDGE,	—	—	—	—	—	—
NEW BEDFORD,	17,650.00	17,650.00	—	—	—	—
LYNN,	6,740.66	1,418.47	5,322.19	—	5,322.19	—
SPRINGFIELD,	—	—	—	—	—	—
LAWRENCE,	—	—	—	—	—	—
SOMERVILLE,	55,025.35	9,088.87	45,936.48	15,364.74	5,656.46	24,915.28
HOLYOKE,	8,083.42	8,083.42	—	—	—	—
BROCKTON,	28,559.42	3,130.66	25,428.76	11,966.50	3,464.06	9,998.20
MALDEN,	—	—	—	—	—	—
HAVERHILL,	6,400.00	6,400.00	—	—	—	—
SALEM,	25,227.29	8,725.26	16,502.03	9,989.84	5,080.95	1,431.24
NEWTON,	3,494.81	3,494.81	—	—	—	—
FITCHBURG,	—	—	—	—	—	—
TAUNTON,	21,649.81	675.00	20,974.81	7,816.65	2,360.43	10,797.73
EVERETT,	19,409.33	—	19,409.33	3,782.97	3,181.91	12,444.45
QUINCY,	19,128.80	—	19,128.80	5,990.42	2,039.59	11,098.79
CHELSEA,	—	—	—	—	—	—
PITTSFIELD,	—	—	5,491.59	3,630.77	1,900.82	—
WALTHAM,	5,491.59	—	—	—	—	—
CHICPEE,	1,134.62	1,134.62	—	—	—	—
GLOUCESTER,	—	—	—	—	—	—
MEDFORD,	14,631.83	589.96	14,631.83	5,704.62	2,738.99	6,188.22
NORTH ADAMS,	—	—	—	—	—	—
NORTHAMPTON,	—	—	—	—	—	—
BEVERLY,	—	—	—	—	—	—
MELROSE,	10,195.39	—	10,195.39	4,012.67	1,397.75	4,784.97
WOBURN,	3,579.64	—	3,579.64	2,732.27	847.37	—
NEWBURYPORT,	—	—	—	—	—	—
MARLBOROUGH,	—	—	—	—	—	—
33 Cities,	\$1,140,523.57	\$238,394.07	\$852,129.50	\$146,357.26	\$215,339.25	\$490,432.99

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1912.*

CITIES.	Totals	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON,	\$2,894,542.32	\$428,800.00	\$1,725,629.44	\$740,112.88	14.8	59.6	25.6
WORCESTER,	528,547.11	—	433,946.25	94,600.86	—	82.1	17.9
FALL RIVER,	345,942.83	58,000.00	276,486.83	11,456.00	16.8	79.9	3.8
LOWELL,	330,699.20	30,000.00	30,500.00	—	90.8	9.2	—
CAMBRIDGE,	464,857.20	13,500.00	403,995.29	47,361.91	2.9	86.9	10.2
NEW BEDFORD,	410,086.98	266,752.98	125,634.00	17,650.00	65.0	30.7	4.3
LYNN,	285,757.66	95,000.00	184,017.00	6,740.66	33.2	64.4	2.4
SPRINGFIELD,	270,152.96	189,200.00	80,952.96	—	70.0	30.0	—
LAWRENCE,	225,649.32	204,700.00	20,949.32	—	90.7	9.3	—
SOMERVILLE,	232,025.35	177,000.00	—	55,025.35	76.3	—	23.7
HOLYOKE,	221,582.58	165,100.00	56,482.58	—	74.5	25.5	—
BROCKTON,	170,793.70	155,450.00	7,260.28	8,083.42	91.0	4.3	4.7
MALDEN,	110,489.42	65,400.00	16,530.00	28,559.42	59.2	15.0	25.8
HAVERHILL,	147,125.12	80,980.12	59,745.00	6,400.00	55.0	40.6	4.4
SALEM,	98,350.00	98,350.00	—	—	100.0	—	—
NEWTON,	172,127.29	64,500.00	82,400.00	25,227.29	37.5	47.9	14.6
FITCHBURG,	126,734.31	97,939.50	25,300.00	3,494.81	77.3	20.0	2.7
TAUNTON,	109,941.24	16,800.00	93,141.24	—	15.3	84.7	—
EVERETT,	124,361.81	94,712.00	8,000.00	21,649.81	76.2	6.4	17.4
QUINCY,	264,852.33	245,443.00	—	19,409.33	92.7	—	7.3
CHELSEA,	119,443.80	64,550.00	35,765.00	19,128.80	54.0	30.0	16.0
PITTSFIELD,	101,600.00	101,600.00	—	—	100.0	—	—
WALTHAM,	59,395.45	24,640.00	29,263.86	5,491.59	41.5	49.3	9.2
CHICOPEE,	92,800.00	92,800.00	—	—	100.0	—	—
GLOUCESTER,	134,609.62	133,475.00	—	1,134.62	99.2	—	0.8
MEDFORD,	48,781.83	7,000.00	27,150.00	14,631.83	14.3	55.7	30.0
NORTH ADAMS,	46,469.97	45,880.01	—	589.96	98.7	—	1.3
NORTHAMPTON,	44,300.00	42,500.00	1,800.00	—	95.9	4.1	—
BEVERLY,	120,250.00	117,250.00	3,000.00	—	97.5	2.5	—
MELROSE,	79,341.43	54,661.86	14,484.18	10,195.39	68.9	18.3	12.8
WOBURN,	73,449.64	69,870.00	—	3,579.64	95.1	—	4.9
NEWBURYPORT,	45,500.00	37,000.00	8,500.00	—	81.3	18.7	—
MARLBOROUGH,	44,854.00	29,850.00	15,004.00	—	66.5	33.5	—
33 Cities,	\$8,545,414.47	\$3,638,903.67	\$3,765,987.23	\$1,140,523.57	42.6	44.1	13.3

1 Includes serial loans amounting to \$16,000 paid from premiums.

DIVISION E.

CASH BALANCES.

TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1912						CASH AT END OF 1912					
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Boston,	\$12,500,297.16	\$8,451,070.17	\$3,670,863.02	—	\$174,461.64	\$203,902.33	\$11,590,978.48	\$7,912,990.35	\$3,343,244.54	—	\$189,039.96	\$145,703.63
Worcester,	601,002.22	423,980.13	164,363.29	—	12,658.80	—	556,524.16	202,840.63	342,420.55	—	11,262.98	—
Fall River,	675,405.01	330,306.15	343,071.12	—	1,345.52	682.22	489,175.58	203,461.69	281,808.13	—	1,412.09	2,463.07
Lowell,	161,811.23	161,811.08	9,857.31	—	4,352.24	—	231,012.22	214,444.80	12,744.93	—	3,862.49	290.00
Cambridge,	218,546.20	182,448.98	49,070.88	—	3,272.43	13,763.97	151,926.22	91,018.56	51,438.65	—	2,331.37	6,387.64
New Bedford,	336,854.97	332,265.54	18,998.67	—	16,883.17	9,367.59	428,976.75	366,470.39	35,277.42	—	15,331.61	6,397.33
Lynn,	237,794.78	218,718.62	14,282.30	\$10.17	4,495.73	287.93	177,869.09	160,202.26	9,084.78	\$1,232.98	7,164.20	164.87
Springfield,	1,221,686.53	1,127,369.20	94,317.33	—	—	—	1,091,830.57	1,090,393.98	91,436.59	—	—	—
Lawrence,	82,800.53	24,501.28	58,186.56	—	112.69	—	266,398.78	160,845.19	102,904.15	—	2,649.44	—
Somerville,	110,929.09	108,586.88	—	—	873.20	869.01	223,792.03	222,445.05	—	—	509.29	837.69
Holyoke,	447,094.17	368,512.05	88,582.12	—	—	—	435,560.16	299,420.43	136,139.73	—	—	—
Brockton,	255,699.81	230,161.02	23,330.42	—	2,179.88	28.49	202,670.71	191,679.63	8,075.52	—	2,869.18	46.38
Malden,	47,381.28	35,767.90	3,672.51	—	8,390.87	—	98,248.87	85,008.41	6,184.17	—	6,453.29	—
Haverhill,	72,234.01	71,586.89	413.66	—	234.33	—	101,533.72	94,619.63	1,442.65	—	5,471.44	—
Salem,	54,239.71	41,181.67	—	—	12,636.06	481.39	43,743.80	38,913.47	3,587.85	—	10,496.06	334.27
Newton,	135,428.43	123,512.43	1,727.12	280.99	2,410.78	1,497.05	145,296.24	136,893.71	760,330.04	883.77	2,953.86	1,497.05
Fitchburg,	56,959.90	32,001.93	15,665.70	—	9,292.27	—	57,281.75	29,000.39	1,182.14	—	21,099.22	—
Taunton,	88,913.21	77,939.00	7,291.40	—	3,430.56	252.25	114,256.66	101,013.61	10,387.41	—	2,603.39	352.25
Everett,	126,860.61	87,163.57	37,110.97	—	1,536.76	1,047.31	101,928.91	70,470.75	30,034.35	—	1,078.50	345.31
Quincy,	153,746.04	123,399.06	—	—	11,546.98	800.00	178,553.47	160,330.04	—	—	11,663.43	2,960.00
Chelsea,	53,531.41	51,541.41	—	—	—	2,000.00	90,965.65	88,965.65	—	—	—	2,000.00
Pittsfield,	121,712.62	121,712.62	—	—	—	—	61,965.65	61,965.65	—	—	—	—
Waltham,	11,597.72	7,288.06	3,380.05	—	292.01	677.60	37,777.32	37,619.59	19,414.91	—	321.62	421.20
Chicopee,	130,387.25	130,387.25	—	—	—	—	89,869.02	89,869.02	—	—	332.82	—
Glochester,	25,678.66	25,678.66	—	—	—	—	28,558.19	28,558.19	—	—	—	—
Medford,	108,010.83	96,906.93	7,205.87	—	2,930.33	967.70	81,405.34	58,112.13	19,644.87	—	2,458.64	1,180.70
North Adams,	2,519.25	2,404.64	—	114.61	—	—	2,689.77	2,397.49	—	92.28	—	—
Northampton,	52,226.90	52,226.90	—	—	—	—	53,207.19	53,207.19	—	—	—	—
Beverly,	198,009.79	121,002.66	1,748.51	—	1,095.23	74,163.39	44,365.89	44,365.89	63.06	—	2,027.97	—
Melrose,	48,203.43	46,882.73	1,128.25	—	—	192.09	23,182.25	22,882.66	112.58	—	—	36
Woburn,	3,131.00	2,246.18	—	—	1,885.72	—	1,233.28	3,651.75	—	—	3,581.33	—
Newburyport,	21,841.34	17,405.13	146.12	—	2,267.55	2,039.66	11,350.58	3,228.70	3,622.00	—	2,943.68	2,056.20
Methuen,	29,583.09	21,009.90	6,609.75	—	1,963.58	—	28,382.01	10,589.21	16,609.09	—	1,183.71	—
33 Cities,	\$18,438,020.01	\$13,223,982.22	\$4,620,152.96	\$405.77	\$280,469.08	\$313,009.98	\$17,266,507.31	\$12,246,652.24	\$4,532,910.07	\$1,729.03	\$311,012.13	\$174,203.84

PART II.

TOWNS OVER 5,000 POPULATION.

Fiscal Years of Towns over 5,000 Population.

The data given in the tables in Part II are for the fiscal years ending in the several towns as follows:

TOWNS. (Population over 5,000)	Fiscal Year Ending	Population Group	Pages of Report
Abington,	Dec. 31, 1912	15	108, 109
Adams,	Dec. 31, 1912	3	84, 85
Amesbury,	Dec. 31, 1912	6	90, 91
Amherst,	Feb. 1, 1913	17	112, 113
Andover,	Jan. 13, 1913	10	98, 99
Arlington,	Dec. 31, 1912	5	88, 89
Athol,	Jan. 31, 1913	8	94, 95
Attleborough,	Dec. 31, 1912	1	80, 81
Belmont,	Dec. 31, 1912	15	108, 109
Blackstone,	Mar. 1, 1913	14	106, 107
Braintree,	Dec. 31, 1912	9	96, 97
Bridgewater,	Dec. 31, 1912	10	98, 99
Brookline,	Dec. 31, 1912	-	78, 79
Chelmsford,	Feb. 28, 1913	18	114, 115
Clinton,	Jan. 31, 1913	2	82, 83
Concord,	Jan. 31, 1913	12	102, 103
Danvers,	Dec. 31, 1912	6	90, 91
Dedham,	Jan. 31, 1913	7	92, 93
Easthampton,	Feb. 1, 1913	8	94, 95
Easton,	Dec. 31, 1912	17	112, 113
Fairhaven,	Jan. 31, 1913	17	112, 113
Framingham,	Feb. 28, 1913	3	84, 85
Franklin,	Jan. 31, 1913	15	108, 109
Gardner,	Dec. 31, 1912	2	82, 83
Grafton,	Feb. 1, 1913	14	106, 107
Great Barrington,	Feb. 1, 1913	13	104, 105
Greenfield,	Jan. 1, 1913	5	88, 89
Hudson,	Dec. 31, 1912	12	102, 103
Ipswich,	Dec. 31, 1912	14	106, 107
Leominster,	Dec. 31, 1912	1	80, 81
Mansfield,	Dec. 31, 1912	16	110, 111
Marblehead,	Jan. 31, 1913	10	98, 99
Maynard,	Feb. 1, 1913	12	102, 103
Methuen,	Dec. 31, 1912	4	86, 87
Middleborough,	Dec. 31, 1912	9	96, 97
Milford,	Jan. 20, 1913	2	82, 83
Milton,	Dec. 31, 1912	10	98, 99
Montague,	Jan. 31, 1913	11	100, 101
Natick,	Jan. 31, 1913	6	90, 91
Needham,	Dec. 31, 1912	17	112, 113
North Andover,	Dec. 31, 1912	15	108, 109
North Attleborough,	Jan. 31, 1913	6	90, 91
Northbridge,	Dec. 31, 1912	7	92, 93
Norwood,	Jan. 31, 1913	9	96, 97
Orange,	Feb. 1, 1913	16	110, 111
Palmer,	Feb. 15, 1913	8	94, 95
Peabody,	Jan. 15, 1913	2	82, 83
Plymouth,	Dec. 31, 1912	4	86, 87
Reading,	Dec. 31, 1912	13	104, 105
Revere,	Jan. 31, 1913	1	80, 81
Rockland,	Dec. 31, 1912	11	100, 101
Saugus,	Dec. 31, 1912	9	96, 97
Southbridge,	Dec. 31, 1912	4	86, 87
Spencer,	Mar. 1, 1913	12	102, 103
Stoneham,	Dec. 31, 1912	11	100, 101
Stoughton,	Dec. 31, 1912	13	104, 105
Swampscott,	Dec. 31, 1912	13	104, 105
Wakefield,	Dec. 31, 1912	5	88, 89
Ware,	Mar. 1, 1913	8	94, 95
Watertown,	Dec. 31, 1912	3	84, 85
Webster,	Dec. 31, 1912	4	86, 87
Wellesley,	Dec. 31, 1912	16	110, 111
Westborough,	Dec. 31, 1912	16	110, 111
Westfield,	Jan. 20, 1913	1	80, 81
West Springfield,	Feb. 15, 1913	7	92, 93
Weymouth,	Dec. 31, 1912	3	84, 85
Whitman,	Jan. 6, 1913	11	100, 101
Winchendon,	Dec. 31, 1912	14	106, 107
Winchester,	Dec. 31, 1912	7	92, 93
Winthrop,	Dec. 31, 1912	5	88, 89

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Towns*

TOWN OF BROOKLINE.

RECEIPTS.		POPULATION 27,792
REVENUE.		\$1,496,315.16
General,		1,316,279.25
<i>Taxes,</i>		1,308,342.50
Property and poll,		1,069,475.03
Corporation, bank, etc.,		238,867.47
<i>Licenses and permits,</i>		1,146.00
<i>Fines and forfeits,</i>		826.57
<i>Grants and gifts,</i>		5,663.43
For expenses,		5,663.43
For outlays,		—
<i>All other,</i>		300.75
Commercial,		180,035.91
<i>Special assessments,</i>		18,751.19
To meet expenses,		—
To meet outlays,		18,751.19
<i>Privileges,</i>		5,288.33
<i>Departmental,</i>		57,696.41
General government,		666.49
Protection of persons and property,		19,572.59
Health and sanitation,		1,628.39
Highways,		218.79
Charities,		233.23
Soldiers' benefits,		1,097.00
Education,		6,686.46
Libraries,		1,201.63
Recreation,		6,391.83
Unclassified,		—
<i>Public service enterprises,</i>		106,411.92
Electric light,		—
Water,		104,821.92
All other,		1,590.00
<i>Cemeteries,</i>		3,033.50
<i>Interest,</i>		8,854.56
On sinking funds,		—
On trust and investment funds,		2,795.68
All other,		6,058.88
NON-REVENUE.		\$1,095,810.06
Offsets to outlays,		3,966.84
<i>Departmental,</i>		1,038.50
<i>Public service enterprises,</i>		2,928.34
<i>Cemeteries,</i>		—
Municipal indebtedness,		800,080.00
<i>Loans, general purposes,</i>		—
<i>Loans, public service enterprises,</i>		—
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including tax loans),</i>		800,000.00
<i>Unpaid warrants or orders, current year,</i>		80.00
<i>Premiums,</i>		—
Transfers,		30.50
<i>From sinking funds,</i>		—
<i>All other,</i>		30.50
Refunds,		33,296.19
Agency, trust, and investment,		253,436.53
<i>Taxes and licenses for State,</i>		172,876.50
<i>Taxes for county,</i>		77,015.17
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		8,544.86
<i>All other,</i>		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$1,500,282.00
Premiums,		80.00
Municipal indebtedness,		800,000.00
Transfers and refunds,		33,326.69
Agency, trust, and investment,		258,436.53
Total receipts,		\$2,592,125.22
Balance on hand, including funds,		183,927.62
GRAND TOTAL,		\$2,776,052.84

TOWN OF BROOKLINE.

PAYMENTS.		POPULATION 27,792
Maintenance,		\$1,097,165.68
Departmental,		1,053,631.78
General government,		75,955.33
Protection of persons and property,		271,556.16
Health and sanitation,		114,062.84
Highways,		192,994.85
Charities,		11,309.20
Soldiers' benefits,		1,925.00
Education,		268,752.19
Libraries,		30,244.83
Recreation,		83,035.60
Unclassified,		3,795.69
Public service enterprises,		39,531.08
Electric light,		—
Water,		39,492.52
All other,		38.56
Cemeteries,		3,992.32
Administration of trust funds,		10.50
Interest,		149,904.23
Loans general purposes,		139,692.33
Loans, public service enterprises,		10,211.85
Loans, cemeteries,		—
Outlays,		336,177.22
Departmental,		243,089.19
General government,		213.50
Protection of persons and property,		—
Health and sanitation,		44,638.13
Highways,		177,255.82
Charities,		—
Education,		6,170.61
Libraries,		1,820.07
Recreation,		12,991.06
Unclassified,		—
Public service enterprises,		93,088.03
Electric light,		—
Water,		51,588.03
All other,		41,500.00
Cemeteries,		—
Municipal indebtedness,		784,204.73
From sinking funds,		—
From revenue and other sources,		184,204.73
Bonds refunded, current year,		—
Temporary loans (including tax loans),		600,000.00
Warrants or orders, previous years,		—
Transfers,		30.50
To sinking funds from revenue,		—
To sinking funds from premiums,		—
All other,		30.50
Refunds,		33,296.19
Agency, trust, and investment,		260,192.39
Taxes and licenses for State,		172,878.50
Taxes for county,		77,015.17
Expenditures for grade crossings,		—
Sinking and other permanent funds,		10,300.72
All other,		—
RECAPITULATION.		
Maintenance and interest,		\$1,247,069.91
Permanent debt (except from sinking funds),		184,204.73
Sinking fund requirements from revenue,		—
Premiums paid to sinking funds,		—
Outlays,		336,177.22
Permanent debt from sinking funds,		—
Bonds refunded, current year,		—
Temporary loans,		600,000.00
Transfers (except to sinking funds) and refunds,		33,326.69
Agency, trust, and investment,		260,192.39
Total payments,		\$2,660,970.94
Balance on hand, including funds,		115,081.90
GRAND TOTAL,		\$2,776,052.84

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 1.

RECEIPTS.	Revere POPULATION 18,219	Leominster POPULATION 17,580	Attleborough POPULATION 16,215	Westfield POPULATION 16,044
REVENUE.	\$554,633.10	\$386,506.75	\$396,689.28	\$380,459.67
General,	450,204.95	299,394.55	323,093.07	219,625.10
<i>Taxes,</i>	<i>440,002.65</i>	<i>296,266.90</i>	<i>315,852.33</i>	<i>190,582.77</i>
Property and poll,	434,139.11	268,844.83	305,667.77	163,636.14
Corporation, bank, etc.,	5,863.54	27,422.07	10,184.56	26,946.63
<i>Licenses and permits,</i>	<i>5,556.26</i>	<i>450.50</i>	<i>1,468.25</i>	<i>18,492.60</i>
<i>Fines and forfeits,</i>	<i>3,456.45</i>	<i>1,557.99</i>	<i>2,713.48</i>	<i>2,505.83</i>
<i>Grants and gifts,</i>	<i>1,589.60</i>	<i>1,319.16</i>	<i>3,069.01</i>	<i>8,044.00</i>
For expenses,	1,389.60	1,319.16	2,569.01	8,044.00
For outlays,	—	—	500.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	104,428.15	87,112.20	73,596.21	160,834.57
<i>Special assessments,</i>	<i>14,597.86</i>	<i>2,810.08</i>	<i>2,473.35</i>	<i>6,569.79</i>
To meet expenses,	11,513.73	—	—	5,165.37
To meet outlays,	3,084.13	2,810.08	2,473.35	404.42
<i>Privileges,</i>	<i>4,176.79</i>	<i>4,252.82</i>	<i>5,156.77</i>	<i>3,831.81</i>
<i>Departmental,</i>	<i>6,610.65</i>	<i>10,724.40</i>	<i>7,748.67</i>	<i>11,150.08</i>
General government,	754.37	—	—	819.25
Protection of persons and property,	409.42	336.51	373.31	353.85
Health and sanitation,	92.99	20.27	256.21	583.21
Highways,	513.70	245.23	572.64	437.01
Charities,	1,553.95	4,540.64	2,187.27	2,152.12
Soldiers' benefits,	3,005.00	3,196.00	2,873.00	4,824.50
Education,	200.62	1,341.80	1,162.23	1,971.74
Libraries,	74.00	370.20	231.06	—
Recreation,	—	—	1.50	3.60
Unclassified,	6.50	673.75	91.45	4.80
<i>Public service enterprises,</i>	<i>70,202.27</i>	<i>55,945.64</i>	<i>48,637.42</i>	<i>137,732.57</i>
Electric light,	—	—	—	192,194.98
Water,	70,202.27	55,795.64	48,537.42	45,537.59
All other,	—	150.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>640.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>8,840.68</i>	<i>12,759.26</i>	<i>9,701.00</i>	<i>2,550.32</i>
On sinking funds,	—	8,081.27	6,907.89	—
On trust and investment funds,	—	1,819.60	385.54	—
All other,	8,840.68	2,858.39	2,407.57	2,550.32
NON-REVENUE.	\$422,166.25	\$384,117.90	\$507,543.77	\$90,732.57
Offsets to outlays,	2,665.00	5,678.17	2,804.47	9,959.05
<i>Departmental,</i>	<i>775.00</i>	<i>5,678.17</i>	<i>727.95</i>	<i>9,959.05</i>
<i>Public service enterprises,</i>	<i>1,890.00</i>	<i>—</i>	<i>2,076.52</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	365,284.26	259,450.00	375,021.50	—
<i>Loans, general purposes,</i>	<i>90,095.00</i>	<i>1,950.00</i>	<i>292,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>275,000.00</i>	<i>257,500.00</i>	<i>80,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>189.26</i>	<i>—</i>	<i>3,021.50</i>	<i>—</i>
Transfers,	23,930.91	52,295.54	35,475.68	35,283.49
<i>From sinking funds,</i>	<i>—</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>—</i>
<i>All other,</i>	<i>23,930.91</i>	<i>42,295.54</i>	<i>15,475.68</i>	<i>35,283.49</i>
Refunds,	4,911.08	577.03	1,364.80	231.42
Agency, trust, and investment,	25,375.00	66,117.11	92,877.32	45,258.61
<i>Taxes and licenses for State,</i>	<i>25,375.00</i>	<i>22,552.88</i>	<i>25,639.45</i>	<i>26,796.46</i>
<i>Taxes for county,</i>	<i>—</i>	<i>13,123.00</i>	<i>20,136.79</i>	<i>9,579.61</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>30,441.23</i>	<i>47,101.08</i>	<i>9,882.54</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$557,298.10	\$392,184.92	\$399,493.75	\$390,418.72
Premiums,	189.26	—	3,021.50	—
Municipal indebtedness,	365,095.00	259,450.00	372,000.00	—
Transfers and refunds,	28,841.93	52,872.62	36,840.48	35,514.91
Agency, trust, and investment,	25,375.00	66,117.11	92,877.32	45,258.61
Total receipts,	\$976,799.35	\$770,624.65	\$904,233.05	\$471,192.24
Balance on hand, including funds,	38,320.12	90,928.45	69,212.33	128,202.62
GRAND TOTAL,	\$1,015,119.47	\$861,553.10	\$973,445.38	\$599,394.86

¹ Includes gas, amount not specified.

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 1.

PAYMENTS.	Revere POPULATION 18,219	Leominster POPULATION 17,580	Attleborough POPULATION 16,215	Westfield POPULATION 16,044
Maintenance,	\$327,091.00	\$244,601.61	\$234,924.66	\$303,484.88
<i>Departmental,</i>	<i>308,886.49</i>	<i>226,386.44</i>	<i>210,500.34</i>	<i>210,183.82</i>
General government,	23,999.08	14,580.48	14,483.91	17,353.58
Protection of persons and property,	69,035.31	45,247.37	37,385.54	31,894.93
Health and sanitation,	32,357.12	7,308.55	6,127.08	15,000.69
Highways,	37,452.58	48,329.79	39,583.39	22,505.44
Charities,	8,546.50	14,476.74	11,027.55	21,539.54
Soldiers' benefits,	3,319.50	5,411.58	4,884.40	5,627.19
Education,	119,109.14	81,588.19	83,713.84	88,735.04
Libraries,	4,280.69	5,461.16	7,490.00	4,879.89
Recreation,	7,956.43	2,233.06	3,821.05	585.11
Unclassified,	2,830.14	1,749.52	1,983.58	2,062.41
<i>Public service enterprises,</i>	<i>18,154.61</i>	<i>14,483.40</i>	<i>24,418.93</i>	<i>93,301.06</i>
Electric light,	—	—	—	¹ 85,871.06
Water,	18,154.51	14,483.40	24,418.93	7,430.00
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>50.00</i>	<i>3,731.77</i>	—	—
<i>Administration of trust funds,</i>	—	—	<i>5.89</i>	—
Interest,	76,290.40	29,986.90	49,551.11	16,006.00
<i>Loans, general purposes,</i>	<i>48,847.19</i>	<i>22,506.90</i>	<i>23,896.11</i>	<i>8,436.00</i>
<i>Loans, public service enterprises,</i>	<i>27,443.21</i>	<i>7,480.00</i>	<i>25,655.00</i>	<i>7,570.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	146,845.84	47,335.71	261,819.60	123,347.59
<i>Departmental,</i>	<i>111,096.31</i>	<i>37,584.79</i>	<i>247,051.09</i>	<i>94,736.95</i>
General government,	2,083.25	690.50	—	3,275.10
Protection of persons and property,	30,910.02	596.08	6,365.57	2,495.58
Health and sanitation,	25,990.14	9,779.57	147,647.19	10,806.96
Highways,	42,949.11	17,673.36	24,151.23	72,826.42
Charities,	—	316.95	—	678.23
Education,	7,898.51	8,528.33	68,149.61	4,351.26
Libraries,	—	—	—	—
Recreation,	1,260.28	—	737.49	303.40
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>35,749.53</i>	<i>8,218.42</i>	<i>14,768.51</i>	<i>28,610.64</i>
Electric light,	—	—	—	¹ 15,616.72
Water,	35,749.53	8,218.42	14,768.51	12,993.92
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,532.50</i>	—	—
Municipal indebtedness,	360,490.82	215,000.00	159,150.00	37,200.00
<i>From sinking funds,</i>	—	<i>10,000.00</i>	<i>20,000.00</i>	—
<i>From revenue and other sources,</i>	<i>100,490.82</i>	<i>5,000.00</i>	<i>59,150.00</i>	<i>37,200.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>260,000.00</i>	<i>200,000.00</i>	<i>80,000.00</i>	—
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	23,930.91	52,295.54	35,475.68	35,283.49
<i>To sinking funds from revenue,</i>	—	<i>27,500.00</i>	<i>12,500.00</i>	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>23,930.91</i>	<i>24,795.54</i>	<i>22,975.68</i>	<i>35,283.49</i>
Refunds,	4,911.08	577.08	1,364.80	231.42
Agency, trust, and investment,	25,375.00	92,724.63	86,908.24	36,265.31
<i>Taxes and licenses for State,</i>	<i>25,375.00</i>	<i>22,552.88</i>	<i>25,639.45</i>	<i>25,796.46</i>
<i>Taxes for county,</i>	—	<i>13,123.00</i>	<i>20,136.79</i>	<i>9,579.61</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>57,048.75</i>	<i>41,132.00</i>	<i>889.24</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$403,381.40	\$274,588.51	\$284,475.77	\$319,490.88
Permanent debt (except from sinking funds),	100,490.82	5,000.00	59,150.00	37,200.00
Sinking fund requirements from revenue,	—	27,500.00	12,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	146,845.84	47,335.71	261,819.60	123,347.59
Permanent debt from sinking funds,	—	10,000.00	20,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	260,000.00	200,000.00	80,000.00	—
Transfers (except to sinking funds) and refunds,	28,841.99	25,372.62	24,340.48	35,514.91
Agency, trust, and investment,	25,375.00	92,724.63	86,908.24	36,265.31
Total payments,	\$964,935.05	\$682,521.47	\$829,194.09	\$551,818.69
Balance on hand, including funds,	50,184.42	179,031.63	144,251.29	47,576.17
GRAND TOTAL,	\$1,015,119.47	\$861,553.10	\$973,445.38	\$599,394.86

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Peabody POPULATION 15,721	Gardner POPULATION 14,699	Clinton POPULATION 13,075	Milford POPULATION 13,055
REVENUE.	\$508,620.67	\$321,316.47	\$267,804.94	\$212,343.99
General,	290,325.73	229,674.29	207,591.93	183,237.44
<i>Taxes,</i>	<i>278,464.26</i>	<i>210,882.37</i>	<i>187,305.46</i>	<i>167,780.85</i>
Property and poll,	241,995.18	197,686.35	166,582.87	162,447.70
Corporation, bank, etc.,	36,469.08	13,196.02	20,722.50	5,333.15
<i>Licenses and permits,</i>	<i>592.00</i>	<i>17,429.75</i>	<i>18,279.50</i>	<i>13,166.50</i>
<i>Fines and forfeits,</i>	<i>10,169.93</i>	<i>525.40</i>	<i>688.74</i>	<i>693.70</i>
<i>Grants and gifts,</i>	<i>1,099.54</i>	<i>836.77</i>	<i>1,818.23</i>	<i>1,696.39</i>
For expenses,	1,099.54	836.77	1,818.23	1,696.39
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	218,294.94	92,142.18	59,813.01	29,006.55
<i>Special assessments,</i>	<i>6,014.88</i>	<i>15,467.86</i>	<i>1,613.55</i>	<i>12,436.81</i>
To meet expenses,	6,014.88	15,467.86	435.00	1,047.53
To meet outlays,	—	—	1,178.55	11,389.28
<i>Privileges,</i>	<i>2,731.08</i>	<i>475.94</i>	<i>1,243.81</i>	<i>1,062.18</i>
<i>Departmental,</i>	<i>42,498.48</i>	<i>10,574.24</i>	<i>8,649.82</i>	<i>11,997.90</i>
General government,	1,188.57	978.37	2,101.45	1,329.00
Protection of persons and property,	2,300.35	209.18	758.62	408.25
Health and sanitation,	23,618.15	2,401.33	1,615.02	165.56
Highways,	2,376.33	415.99	257.19	845.05
Charities,	4,824.45	2,840.91	967.95	3,752.69
Soldiers' benefits,	6,246.50	2,021.00	1,573.00	4,173.00
Education,	1,669.13	1,702.46	1,190.76	1,227.76
Libraries,	—	—	185.83	94.59
Recreation,	—	5.00	—	—
Unclassified,	275.00	—	—	2.00
<i>Public service enterprises,</i>	<i>158,073.71</i>	<i>57,320.34</i>	<i>36,998.09</i>	—
Electric light,	62,350.03	—	—	—
Water,	95,723.68	57,320.34	36,998.09	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,060.00</i>	<i>2,136.10</i>	<i>1,370.60</i>	<i>735.78</i>
<i>Interest,</i>	<i>6,916.79</i>	<i>6,167.70</i>	<i>9,937.14</i>	<i>2,773.88</i>
On sinking funds,	939.18	—	7,423.58	—
On trust and investment funds,	865.53	245.79	1,775.95	411.33
All other,	5,112.08	5,921.91	737.61	2,362.55
NON-REVENUE.	\$143,527.00	\$132,268.93	\$214,394.80	\$90,888.85
Offsets to outlays,	1,725.53	622.44	261.53	—
<i>Departmental,</i>	<i>75.00</i>	—	—	—
<i>Public service enterprises,</i>	<i>1,650.53</i>	<i>622.44</i>	<i>261.53</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	80,900.00	97,375.00	123,477.36	53,000.00
<i>Loans, general purposes,</i>	—	<i>7,375.00</i>	<i>22,350.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	<i>16,000.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>80,000.00</i>	<i>90,000.00</i>	<i>90,000.00</i>	<i>53,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	<i>127.36</i>	—
Transfers,	23,387.88	2,260.69	43,551.94	2,174.17
<i>From sinking funds,</i>	—	—	—	—
All other,	23,387.88	2,260.69	43,551.94	2,174.17
Refunds,	310.31	144.79	2,347.99	70.54
Agency, trust, and investment,	38,103.28	31,806.01	39,755.98	35,644.14
<i>Taxes and licenses for State,</i>	<i>20,696.88</i>	<i>22,351.01</i>	<i>22,668.64</i>	<i>26,270.14</i>
<i>Taxes for county,</i>	<i>15,330.08</i>	<i>8,505.00</i>	<i>9,044.00</i>	<i>9,159.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,076.32</i>	<i>950.00</i>	<i>8,043.34</i>	<i>215.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$510,346.20	\$322,498.91	\$268,066.47	\$212,343.99
Premiums,	—	—	127.36	—
Municipal indebtedness,	80,000.00	97,375.00	128,350.00	53,000.00
Transfers and refunds,	23,698.19	2,405.48	45,899.93	2,244.71
Agency, trust, and investment,	38,103.28	31,806.01	39,755.98	35,644.14
Total receipts,	\$652,147.67	\$454,085.40	\$482,199.74	\$303,232.84
Balance on hand, including funds,	120,667.46	40,954.84	31,528.89	20,032.91
GRAND TOTAL,	\$772,815.13	\$495,040.24	\$513,728.63	\$323,265.75

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	Peabody POPULATION 15,721	Gardner POPULATION 14,699	Clinton POPULATION 13,075	Milford POPULATION 13,055
Maintenance,	\$363,850.67	\$216,847.91	\$206,812.38	\$154,768.87
<i>Departmental,</i>	<i>264,535.57</i>	<i>194,813.65</i>	<i>189,445.83</i>	<i>153,505.88</i>
General government,	22,809.79	20,920.24	14,541.63	11,679.93
Protection of persons and property,	63,484.77	27,133.37	42,114.68	26,698.60
Health and sanitation,	25,799.15	15,653.84	11,715.42	9,369.73
Highways,	33,559.51	44,855.06	33,560.09	26,267.36
Charities,	27,134.21	15,110.49	10,082.51	16,629.92
Soldiers' benefits,	11,560.91	4,061.63	1,804.71	8,139.00
Education,	76,031.97	55,131.51	63,759.67	50,826.62
Libraries,	—	1,336.77	6,914.50	1,991.24
Recreation,	2,158.31	422.06	2,580.10	1,003.43
Unclassified,	1,996.95	10,188.68	2,372.52	900.05
<i>Public service enterprises,</i>	<i>96,045.88</i>	<i>19,532.27</i>	<i>13,903.10</i>	—
Electric light,	61,286.61	—	—	—
Water,	34,729.40	19,532.27	13,903.10	—
All other,	29.87	—	—	—
<i>Cemeteries,</i>	<i>3,269.22</i>	<i>2,501.99</i>	<i>3,463.45</i>	<i>1,262.99</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	30,062.22	21,822.32	22,737.82	12,900.05
<i>Loans, general purposes,</i>	<i>16,982.22</i>	<i>10,692.32</i>	<i>15,188.38</i>	<i>12,900.05</i>
<i>Loans, public service enterprises,</i>	<i>13,080.00</i>	<i>11,130.00</i>	<i>7,549.44</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	54,259.48	50,243.02	50,126.61	38,872.53
<i>Departmental,</i>	<i>33,556.37</i>	<i>28,979.40</i>	<i>24,070.99</i>	<i>38,872.53</i>
General government,	—	—	—	939.00
Protection of persons and property,	1,250.00	10,177.55	—	2,690.20
Health and sanitation,	11,889.41	6,779.08	4,695.80	17,750.06
Highways,	2,827.38	3,700.00	15,413.05	13,391.98
Charities,	—	—	—	1,527.24
Education,	17,589.58	7,500.00	3,438.53	2,500.00
Libraries,	—	—	—	—
Recreation,	—	822.77	523.61	74.05
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>20,703.11</i>	<i>21,263.62</i>	<i>26,055.62</i>	—
Electric light,	11,981.26	—	—	—
Water,	8,721.85	21,263.62	26,055.62	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	149,000.00	122,700.00	103,900.00	67,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>39,000.00</i>	<i>32,700.00</i>	<i>18,900.00</i>	<i>14,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>110,000.00</i>	<i>90,000.00</i>	<i>90,000.00</i>	<i>53,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	23,387.83	2,260.69	43,551.94	2,174.17
<i>To sinking funds from revenue,</i>	<i>800.00</i>	—	<i>5,000.00</i>	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>22,587.83</i>	<i>2,260.69</i>	<i>38,551.94</i>	<i>2,174.17</i>
Refunds,	310.31	144.79	2,347.99	70.54
Agency, trust, and investment,	39,488.38	31,806.01	51,950.53	35,659.30
<i>Taxes and licenses for State,</i>	<i>20,696.88</i>	<i>22,351.01</i>	<i>22,668.64</i>	<i>26,270.14</i>
<i>Taxes for county,</i>	<i>15,330.08</i>	<i>8,505.00</i>	<i>9,044.00</i>	<i>9,159.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>3,461.42</i>	<i>950.00</i>	<i>20,237.89</i>	<i>230.16</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$393,912.89	\$238,670.23	\$229,550.20	\$167,668.92
Permanent debt (except from sinking funds),	39,000.00	32,700.00	18,900.00	14,000.00
Sinking fund requirements from revenue,	800.00	—	5,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	54,259.48	50,243.02	50,126.61	38,872.53
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	110,000.00	90,000.00	90,000.00	53,000.00
Transfers (except to sinking funds) and refunds,	22,898.19	2,405.48	40,899.93	2,244.71
Agency, trust, and investment,	39,488.38	31,806.01	51,950.53	35,659.30
Total payments,	\$660,358.94	\$445,824.74	\$486,427.27	\$311,445.46
Balance on hand, including funds,	112,456.19	49,215.50	27,301.36	11,820.29
GRAND TOTAL,	\$772,815.13	\$495,040.24	\$513,728.63	\$323,265.75

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 3.

RECEIPTS.	Adams POPULATION 13,026	Framingham POPULATION 12,948	Weymouth POPULATION 12,895	Watertown POPULATION 12,875
REVENUE.	\$153,755.33	\$382,851.67	\$251,836.38	\$403,968.05
General,	141,355.50	279,229.70	159,776.89	323,689.19
<i>Taxes,</i>	<i>124,076.27</i>	<i>275,869.44</i>	<i>157,453.34</i>	<i>321,446.75</i>
Property and poll,	90,734.50	237,405.50	142,756.86	251,479.04
Corporation, bank, etc.,	33,341.77	38,463.94	14,696.48	69,967.71
<i>Licenses and permits,</i>	<i>14,571.59</i>	<i>872.50</i>	<i>59.00</i>	<i>208.75</i>
<i>Fines and forfeits,</i>	<i>698.94</i>	<i>1,186.46</i>	<i>822.13</i>	<i>1,180.14</i>
<i>Grants and gifts,</i>	<i>2,008.70</i>	<i>1,501.30</i>	<i>1,442.42</i>	<i>853.55</i>
For expenses,	2,008.70	1,301.30	1,442.42	853.55
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	12,399.83	103,621.97	92,059.49	80,278.86
<i>Special assessments,</i>	<i>3,194.29</i>	<i>5,587.55</i>	<i>4,999.45</i>	<i>721.68</i>
To meet expenses,	2,455.25	5,587.55	4,280.38	721.58
To meet outlays,	739.04	—	719.07	—
<i>Privileges,</i>	<i>1,204.07</i>	<i>4,778.50</i>	<i>4,536.84</i>	<i>3,572.98</i>
<i>Departmental,</i>	<i>6,583.04</i>	<i>16,001.36</i>	<i>19,791.01</i>	<i>8,801.61</i>
General government,	1,285.00	81.00	1,055.00	1,685.49
Protection of persons and property,	95.00	408.24	460.02	659.81
Health and sanitation,	—	5,791.09	—	1,919.11
Highways,	442.22	—	825.98	273.02
Charities,	2,119.60	3,722.12	6,819.32	1,589.42
Soldiers' benefits,	1,597.00	4,051.00	9,233.00	1,849.00
Education,	792.80	1,254.50	311.00	355.72
Libraries,	157.47	61.66	1,041.69	143.03
Recreation,	—	—	45.00	315.01
Unclassified,	93.95	28.75	—	12.00
<i>Public service enterprises,</i>	<i>—</i>	<i>60,948.63</i>	<i>44,176.12</i>	<i>60,424.00</i>
Electric light,	—	—	—	—
Water,	—	60,948.63	44,176.12	60,403.20
All other,	—	—	—	20.80
<i>Cemeteries,</i>	<i>876.70</i>	<i>2,160.50</i>	<i>—</i>	<i>1,563.00</i>
<i>Interest,</i>	<i>541.73</i>	<i>14,146.43</i>	<i>18,556.07</i>	<i>5,175.69</i>
On sinking funds,	322.20	2,151.21	14,081.81	—
On trust and investment funds,	219.53	5,964.97	891.78	959.44
All other,	—	6,029.25	3,582.48	4,216.25
NON-REVENUE.	\$120,139.25	\$414,271.49	\$234,138.17	\$363,246.60
Offsets to outlays,	—	4,553.83	2,437.79	2,777.76
<i>Departmental,</i>	<i>—</i>	<i>421.00</i>	<i>478.00</i>	<i>2,777.76</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>4,132.83</i>	<i>1,959.79</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	73,950.00	254,191.50	181,000.00	294,869.35
<i>Loans, general purposes,</i>	<i>13,950.00</i>	<i>18,600.00</i>	<i>6,000.00</i>	<i>64,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>35,000.00</i>	<i>5,000.00</i>	<i>5,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>200,000.00</i>	<i>170,000.00</i>	<i>225,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>591.50</i>	<i>—</i>	<i>369.35</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	7,381.83	77,546.17	15,286.91	1,989.19
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>7,381.83</i>	<i>77,546.17</i>	<i>15,286.91</i>	<i>1,989.19</i>
Refunds,	507.44	577.52	4,342.13	773.53
Agency, trust, and investment,	38,299.98	77,402.42	31,071.34	62,830.77
<i>Taxes and licenses for State,</i>	<i>18,967.23</i>	<i>21,880.24</i>	<i>14,591.60</i>	<i>24,810.51</i>
<i>Taxes for county,</i>	<i>13,291.11</i>	<i>10,594.86</i>	<i>6,209.11</i>	<i>13,346.77</i>
<i>Reimbursements for grade crossings,</i>	<i>4,791.64</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,250.00</i>	<i>44,927.32</i>	<i>10,270.63</i>	<i>24,673.49</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$153,755.33	\$387,405.55	\$254,274.17	\$406,745.81
Premiums,	—	591.50	—	369.35
Municipal indebtedness,	73,950.00	253,600.00	181,000.00	294,500.00
Transfers and refunds,	7,889.27	78,123.69	19,629.04	2,762.72
Agency, trust, and investment,	38,299.98	77,402.42	31,071.34	62,830.77
Total receipts,	\$273,894.58	\$797,123.16	\$485,974.55	\$767,208.65
<i>Balance on hand, including funds,</i>	<i>18,327.04</i>	<i>38,346.51</i>	<i>19,075.40</i>	<i>102,941.98</i>
GRAND TOTAL,	\$292,221.62	\$835,469.67	\$505,049.95	\$870,150.63

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Adams POPULATION 13,026	Framingham POPULATION 12,948	Weymouth POPULATION 12,895	Watertown POPULATION 12,875
Maintenance,	\$118,036.41	\$272,253.82	\$188,979.03	\$233,019.40
<i>Departmental,</i>	<i>117,472.81</i>	<i>258,948.12</i>	<i>176,776.69</i>	<i>220,640.96</i>
General government,	9,143.47	25,999.41	12,685.23	21,543.89
Protection of persons and property,	12,323.43	48,777.63	21,934.83	41,462.75
Health and sanitation,	5,309.43	21,822.60	1,860.81	19,499.36
Highways,	17,483.23	33,819.93	35,830.71	37,291.48
Charities,	13,342.00	14,393.33	19,055.73	10,751.42
Soldiers' benefits,	2,124.38	8,280.77	12,806.04	2,441.00
Education,	52,972.96	76,126.96	63,044.91	70,194.90
Libraries,	3,790.97	6,319.43	5,353.43	7,000.00
Recreation,	15.00	981.46	1,805.47	4,884.56
Unclassified,	967.44	2,426.60	1,399.53	5,571.60
<i>Public service enterprises,</i>	<i>—</i>	<i>28,598.71</i>	<i>13,202.34</i>	<i>9,750.73</i>
Electric light,	—	—	—	—
Water,	—	28,598.71	13,202.34	9,750.73
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>564.10</i>	<i>4,700.49</i>	<i>—</i>	<i>2,627.71</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>6.50</i>	<i>—</i>	<i>—</i>
Interest,	7,615.22	35,582.40	28,968.66	55,594.03
<i>Loans, general purposes,</i>	<i>7,615.22</i>	<i>15,056.42</i>	<i>8,873.66</i>	<i>34,024.76</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>20,525.98</i>	<i>20,095.00</i>	<i>21,569.27</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	33,496.23	70,559.93	32,084.18	171,610.83
<i>Departmental,</i>	<i>32,864.75</i>	<i>42,370.89</i>	<i>19,819.89</i>	<i>150,674.05</i>
General government,	—	380.80	2,505.93	374.15
Protection of persons and property,	—	5,287.54	495.00	15,223.10
Health and sanitation,	1,392.35	15,385.05	—	34,053.85
Highways,	22,772.40	19,118.98	14,535.58	15,967.25
Charities,	—	—	653.26	—
Education,	—	2,198.52	1,630.12	79,869.59
Libraries,	—	—	—	—
Recreation,	—	—	—	5,186.11
Unclassified,	8,700.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>23,350.99</i>	<i>12,264.29</i>	<i>20,540.78</i>
Electric light,	—	—	—	—
Water,	—	23,350.99	12,264.29	20,540.78
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>631.48</i>	<i>4,838.05</i>	<i>—</i>	<i>396.00</i>
Municipal indebtedness,	76,609.89	256,790.12	176,872.59	302,091.03
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>16,609.89</i>	<i>64,290.12</i>	<i>6,872.59</i>	<i>72,091.03</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>192,500.00</i>	<i>170,000.00</i>	<i>230,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	7,381.83	77,566.17	15,286.91	1,989.19
<i>To sinking funds from revenue,</i>	<i>3,700.00</i>	<i>3,750.00</i>	<i>11,000.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,681.83</i>	<i>73,816.17</i>	<i>4,286.91</i>	<i>1,989.19</i>
Refunds,	507.44	577.52	4,342.13	773.53
Agency, trust, and investment,	38,542.61	67,494.77	53,614.04	62,694.62
<i>Taxes and licenses for State,</i>	<i>18,967.23</i>	<i>21,880.24</i>	<i>14,591.60</i>	<i>24,810.51</i>
<i>Taxes for county,</i>	<i>13,291.11</i>	<i>10,594.86</i>	<i>6,209.11</i>	<i>13,346.77</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6,284.27</i>	<i>55,019.67</i>	<i>32,813.33</i>	<i>24,537.34</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$125,651.63	\$307,836.22	\$217,947.69	\$288,613.43
Permanent debt (except from sinking funds),	16,609.89	64,290.12	6,872.59	72,091.03
Sinking fund requirements from revenue,	3,700.00	3,750.00	11,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	33,496.23	70,559.93	32,084.18	171,610.83
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	60,000.00	192,500.00	170,000.00	230,000.00
Transfers (except to sinking funds) and refunds,	4,189.27	74,393.69	8,629.04	2,762.72
Agency, trust, and investment,	38,542.61	67,494.77	53,614.04	62,694.62
Total payments,	\$282,189.63	\$780,824.73	\$500,147.54	\$827,772.63
Balance on hand, including funds,	10,031.99	54,644.94	4,902.41	42,378.00
GRAND TOTAL,	\$292,221.62	\$835,469.67	\$505,049.95	\$870,150.63

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Southbridge POPULATION 12,592	Plymouth POPULATION 12,141	Webster POPULATION 11,509	Methuen POPULATION 11,448
REVENUE.	\$181,631.79	\$280,799.39	\$156,395.51	\$232,521.65
General,	169,297.06	223,492.37	127,126.59	174,259.88
<i>Taxes,</i>	<i>150,225.34</i>	<i>213,958.59</i>	<i>111,415.37</i>	<i>167,643.23</i>
Property and poll,	138,776.32	188,508.37	72,339.61	142,785.26
Corporation, bank, etc.,	11,449.02	25,430.22	39,073.76	24,858.02
<i>Licenses and permits,</i>	<i>14,838.75</i>	<i>7,911.25</i>	<i>14,119.50</i>	<i>149.25</i>
<i>Fines and forfeits,</i>	<i>635.00</i>	<i>467.55</i>	<i>808.42</i>	<i>885.60</i>
<i>Grants and gifts,</i>	<i>3,427.87</i>	<i>1,154.98</i>	<i>785.30</i>	<i>5,581.75</i>
For expenses,	772.97	1,154.98	785.30	5,581.75
For outlays,	2,725.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	12,334.73	57,307.02	39,253.92	58,261.78
<i>Special assessments,</i>	<i>3,042.35</i>	<i>2,190.91</i>	<i>3,988.80</i>	<i>4,389.15</i>
To meet expenses,	850.30	255.91	—	4,289.15
To meet outlays,	2,192.05	1,935.00	3,988.80	—
<i>Privileges,</i>	<i>1,338.97</i>	<i>97.36</i>	<i>—</i>	<i>4,069.62</i>
<i>Departmental,</i>	<i>4,509.35</i>	<i>8,906.89</i>	<i>2,208.82</i>	<i>9,616.60</i>
General government,	306.00	39.97	3.00	33.61
Protection of persons and property,	523.29	391.54	410.00	3,106.60
Health and sanitation,	143.00	707.37	223.00	26.80
Highways,	120.00	827.88	1,130.38	1,041.32
Charities,	1,193.19	1,596.88	4,409.53	2,476.62
Soldiers' benefits,	1,468.00	4,897.00	1,269.00	1,743.00
Education,	282.31	210.50	818.50	1,186.50
Libraries,	159.85	—	77.21	—
Recreation,	13.00	85.75	—	—
Unclassified,	300.71	150.00	868.20	2.15
<i>Public service enterprises,</i>	<i>—</i>	<i>38,627.35</i>	<i>23,026.55</i>	<i>33,457.28</i>
Electric light,	—	—	—	—
Water,	—	38,079.85	23,026.55	33,457.28
All other,	—	547.50	—	—
<i>Cemeteries,</i>	<i>1,475.00</i>	<i>3,202.32</i>	<i>837.25</i>	<i>329.00</i>
<i>Interest,</i>	<i>1,379.06</i>	<i>4,232.19</i>	<i>2,207.50</i>	<i>6,500.13</i>
On sinking funds,	811.42	—	1,869.70	3,032.29
On trust and investment funds,	1,167.64	1,163.83	302.69	—
All other,	—	3,118.36	35.11	3,467.84
NON-REVENUE.	\$119,105.20	\$144,753.69	\$193,905.21	\$105,418.75
Offsets to outlays,	21,209.42	165.12	8,237.67	7,353.01
<i>Departmental,</i>	<i>21,209.42</i>	<i>165.12</i>	<i>8,103.77</i>	<i>7,353.01</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>184.90</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	65,000.00	75,000.00	61,300.00	51,000.00
<i>Loans, general purposes,</i>	<i>5,000.00</i>	<i>—</i>	<i>22,300.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>75,000.00</i>	<i>39,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	5,163.76	25,670.99	70,809.31	16,815.29
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,639.74</i>	<i>6,668.41</i>
<i>All other,</i>	<i>5,163.76</i>	<i>25,670.99</i>	<i>50,120.07</i>	<i>10,146.88</i>
Refunds,	1,593.11	143.90	332.10	851.70
Agency, trust, and investment,	26,139.91	43,773.68	53,176.63	29,398.75
<i>Taxes and licenses for State,</i>	<i>13,496.15</i>	<i>25,536.51</i>	<i>21,703.89</i>	<i>12,264.19</i>
<i>Taxes for county,</i>	<i>6,966.00</i>	<i>15,729.74</i>	<i>10,006.00</i>	<i>9,210.46</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>677.76</i>	<i>2,517.43</i>	<i>21,464.74</i>	<i>7,924.10</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$202,841.21	\$280,964.51	\$174,683.18	\$239,874.67
Premiums,	—	—	—	—
Municipal indebtedness,	65,000.00	75,000.00	61,300.00	51,000.00
Transfers and refunds,	6,756.87	25,814.89	71,141.91	17,666.99
Agency, trust, and investment,	26,139.91	43,773.68	53,176.63	29,398.75
Total receipts,	\$300,737.99	\$425,553.08	\$360,301.72	\$337,940.41
<i>Balance on hand, including funds,</i>	<i>8,593.70</i>	<i>46,830.70</i>	<i>23,686.27</i>	<i>30,803.58</i>
GRAND TOTAL,	\$309,331.69	\$472,383.78	\$383,987.99	\$368,743.99

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Southbridge POPULATION 12,592	Plymouth POPULATION 12,141	Webster POPULATION 11,509	Methuen POPULATION 11,418
Maintenance,	\$116,478.99	\$195,213.18	\$117,192.34	\$157,243.63
<i>Departmental,</i>	<i>114,660.58</i>	<i>176,665.78</i>	<i>107,021.69</i>	<i>147,922.87</i>
General government,	12,220.67	10,572.84	10,130.26	10,956.61
Protection of persons and property,	23,057.38	30,380.87	14,204.54	24,531.63
Health and sanitation,	4,400.04	7,153.06	4,642.23	5,397.78
Highways,	23,052.21	39,878.81	23,722.08	35,403.71
Charities,	12,315.18	11,385.14	13,997.88	9,909.28
Soldiers' benefits,	3,511.35	8,264.20	2,526.38	2,368.10
Education,	30,085.68	63,748.84	33,224.25	54,815.74
Libraries,	3,384.24	2,000.00	2,577.95	—
Recreation,	1,540.70	2,264.08	596.69	281.35
Unclassified,	1,093.13	1,017.94	1,309.43	1,258.67
<i>Public service enterprises,</i>	<i>—</i>	<i>13,149.78</i>	<i>9,360.72</i>	<i>9,119.04</i>
Electric light,	—	—	—	—
Water,	—	13,061.45	9,360.72	9,119.04
All other,	—	88.33	—	—
<i>Cemeteries,</i>	<i>1,818.41</i>	<i>5,397.62</i>	<i>809.93</i>	<i>201.72</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	7,486.63	12,487.40	5,095.94	18,355.16
<i>Loans, general purposes,</i>	<i>7,486.63</i>	<i>7,540.42</i>	<i>1,719.82</i>	<i>7,605.16</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>4,946.98</i>	<i>3,376.12</i>	<i>10,750.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	54,018.23	42,311.03	56,333.46	20,558.84
<i>Departmental,</i>	<i>54,018.23</i>	<i>39,622.34</i>	<i>49,123.04</i>	<i>13,153.61</i>
General government,	980.55	618.39	—	1,019.00
Protection of persons and property,	934.67	3,474.10	512.82	—
Health and sanitation,	8,185.44	5,979.91	3,490.32	1,750.00
Highways,	43,337.95	21,540.00	21,859.57	10,384.61
Charities,	—	—	—	—
Education,	313.12	7,188.92	16,260.33	—
Libraries,	—	—	—	—
Recreation,	266.50	821.02	—	—
Unclassified,	—	—	7,000.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,081.15</i>	<i>7,210.42</i>	<i>6,540.56</i>
Electric light,	—	—	—	—
Water,	—	2,081.15	7,210.42	6,540.56
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>607.54</i>	<i>—</i>	<i>864.67</i>
Municipal indebtedness,	79,400.00	151,399.90	70,300.00	83,813.16
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>20,689.74</i>	<i>6,668.41</i>
<i>From revenue and other sources,</i>	<i>19,400.00</i>	<i>46,399.90</i>	<i>10,610.26</i>	<i>27,144.75</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>105,000.00</i>	<i>39,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	5,163.76	25,670.99	70,809.81	16,815.29
<i>To sinking funds from revenue,</i>	<i>750.00</i>	<i>—</i>	<i>3,500.00</i>	<i>4,932.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,413.76</i>	<i>25,670.99</i>	<i>67,309.81</i>	<i>11,883.29</i>
Refunds,	1,593.11	143.90	332.10	851.70
Agency, trust, and investment,	29,125.46	43,859.08	37,990.78	33,509.98
<i>Taxes and licenses for State,</i>	<i>18,496.40</i>	<i>25,526.51</i>	<i>21,705.89</i>	<i>12,264.19</i>
<i>Taxes for county,</i>	<i>6,966.00</i>	<i>15,729.74</i>	<i>10,008.00</i>	<i>9,210.46</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,663.06</i>	<i>2,602.83</i>	<i>6,278.89</i>	<i>12,035.33</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$123,965.62	\$207,700.58	\$122,288.28	\$175,598.79
Permanent debt (except from sinking funds),	19,400.00	46,399.90	10,610.26	27,144.75
Sinking fund requirements from revenue,	750.00	—	3,500.00	4,932.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	54,018.23	42,311.03	56,333.46	20,558.84
Permanent debt from sinking funds,	—	—	20,689.74	6,668.41
Bonds refunded, current year,	—	—	—	—
Temporary loans,	60,000.00	105,000.00	39,000.00	50,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	6,006.87	25,814.89	67,641.91	12,734.99
Agency, trust, and investment,	29,125.46	43,859.08	37,990.78	33,509.98
Total payments,	\$293,266.18	\$471,085.48	\$358,054.43	\$331,147.76
Balance on hand, including funds,	16,065.51	1,298.30	25,933.56	37,596.23
GRAND TOTAL,	\$309,331.69	\$472,383.78	\$383,987.99	\$368,743.99

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 5.

RECEIPTS.	Wakefield POPULATION 11,404	Arlington POPULATION 11,187	Greenfield POPULATION 10,427	Winthrop POPULATION 10,132
REVENUE.	\$319,966.99	\$384,406.61	\$196,691.21	\$338,016.78
General,	182,943.97	284,837.41	177,842.42	270,507.49
<i>Taxes,</i>	<i>179,706.76</i>	<i>283,259.66</i>	<i>162,228.84</i>	<i>268,279.92</i>
Property and poll,	167,385.94	253,987.28	140,569.00	266,480.58
Corporation, bank, etc.,	12,320.82	29,272.38	21,659.84	1,799.34
<i>Licenses and permits,</i>	<i>404.00</i>	<i>666.50</i>	<i>13,475.60</i>	<i>661.00</i>
<i>Fines and forfeits,</i>	<i>867.50</i>	<i>280.36</i>	<i>1,100.60</i>	<i>185.00</i>
<i>Grants and gifts,</i>	<i>1,965.71</i>	<i>630.89</i>	<i>1,037.58</i>	<i>1,381.57</i>
For expenses,	1,965.71	630.89	532.58	1,381.57
For outlays,	—	—	505.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	137,023.02	99,569.20	18,848.79	67,509.29
<i>Special assessments,</i>	<i>3,646.25</i>	<i>13,780.42</i>	<i>6,086.28</i>	<i>7,789.44</i>
To meet expenses,	3,646.25	6,882.30	4,934.41	4,999.77
To meet outlays,	—	6,898.12	1,151.87	2,789.67
<i>Privileges,</i>	<i>3,288.91</i>	<i>3,344.27</i>	<i>691.97</i>	<i>—</i>
<i>Departmental,</i>	<i>15,000.61</i>	<i>11,617.86</i>	<i>11,772.76</i>	<i>2,559.77</i>
General government,	649.50	678.95	3,849.40	61.00
Protection of persons and property,	376.11	130.25	133.73	15.00
Health and sanitation,	1,297.52	5,125.12	935.05	454.21
Highways,	1,739.75	1,522.81	627.50	168.50
Charities,	4,475.79	459.37	2,566.48	54.00
Soldiers' benefits,	3,976.00	2,357.00	1,926.00	994.00
Education,	2,075.40	290.86	939.39	227.73
Libraries,	187.24	273.50	490.71	113.31
Recreation,	223.30	—	7.00	331.45
Unclassified,	—	780.00	297.50	140.57
<i>Public service enterprises,</i>	<i>110,497.69</i>	<i>53,393.15</i>	<i>—</i>	<i>49,751.25</i>
Electric light,	71,918.00	—	—	—
Water,	38,579.69	53,393.15	—	49,751.25
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>193.50</i>	<i>4,075.75</i>	<i>—</i>	<i>996.60</i>
<i>Interest,</i>	<i>4,396.06</i>	<i>13,357.75</i>	<i>297.78</i>	<i>6,412.23</i>
On sinking funds,	—	4,337.69	—	—
On trust and investment funds,	972.08	6,253.20	122.40	—
All other,	3,423.98	2,766.86	175.38	6,412.23
NON-REVENUE.	\$258,841.48	\$307,702.50	\$145,283.46	\$384,496.43
Offsets to outlays,	1,331.07	3,731.75	424.69	9,744.02
<i>Departmental,</i>	<i>1,331.07</i>	<i>1,498.27</i>	<i>424.69</i>	<i>9,744.02</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>2,233.48</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	227,496.35	172,000.00	88,200.00	353,125.39
<i>Loans, general purposes,</i>	<i>—</i>	<i>12,000.00</i>	<i>13,200.00</i>	<i>78,059.90</i>
<i>Loans, public service enterprises,</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>212,000.00</i>	<i>150,000.00</i>	<i>75,000.00</i>	<i>275,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>248.02</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>248.33</i>	<i>—</i>	<i>—</i>	<i>65.49</i>
Transfers,	2,121.42	50,141.00	1,778.22	1,415.08
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,121.42</i>	<i>50,141.00</i>	<i>1,778.22</i>	<i>1,415.08</i>
Refunds,	700.92	406.21	10,821.65	733.38
Agency, trust, and investment,	27,191.72	81,423.54	44,058.90	19,478.56
<i>Taxes and licenses for State,</i>	<i>16,121.86</i>	<i>19,272.85</i>	<i>25,206.52</i>	<i>19,125.00</i>
<i>Taxes for county,</i>	<i>8,599.73</i>	<i>10,388.47</i>	<i>18,728.32</i>	<i>—</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,470.13</i>	<i>51,762.22</i>	<i>124.06</i>	<i>353.56</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$321,298.06	\$388,138.36	\$197,115.90	\$347,760.80
Premiums,	248.33	—	—	65.49
Municipal indebtedness,	227,248.02	172,000.00	88,200.00	353,059.90
Transfers and refunds,	2,822.34	50,547.21	12,599.87	2,148.46
Agency, trust, and investment,	27,191.72	81,423.54	44,058.90	19,478.56
Total receipts,	\$578,808.47	\$692,109.11	\$341,974.67	\$722,613.21
Balance on hand, including funds,	23,178.11	117,959.91	5,911.98	38,616.52
GRAND TOTAL,	\$601,986.58	\$810,069.02	\$347,886.65	\$761,129.73

¹ Includes \$49,318.46 from gas.

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Wakefield Population 11,404	Arlington Population 11,187	Greenfield Population 10,427	Winthrop Population 10,132
Maintenance,	\$254,167.85	\$252,927.25	\$148,779.24	\$207,745.69
<i>Departmental,</i>	167,936.91	229,282.02	148,679.24	186,778.71
General government,	10,285.77	18,436.33	11,169.26	13,796.17
Protection of persons and property,	31,791.73	40,764.15	9,034.56	36,964.91
Health and sanitation,	11,267.16	26,665.86	9,665.55	16,008.35
Highways,	16,674.21	35,226.79	39,113.68	31,013.73
Charities,	11,535.96	7,464.23	6,518.19	3,518.80
Soldiers' benefits,	7,569.00	2,767.00	2,047.00	2,208.96
Education,	69,642.02	82,137.63	60,998.07	69,277.95
Libraries,	2,697.07	7,480.29	7,455.09	3,668.65
Recreation,	4,667.07	4,194.65	1,689.60	6,730.94
Unclassified,	1,806.92	4,145.09	988.24	3,590.25
<i>Public service enterprises,</i>	85,618.00	18,326.92	—	19,872.44
Electric light,	1 65,328.10	—	—	—
Water,	20,289.90	18,326.92	—	19,872.44
All other,	—	—	—	—
<i>Cemeteries,</i>	612.94	5,302.81	100.00	1,094.54
<i>Administration of trust funds,</i>	—	15.50	—	—
Interest,	35,461.87	50,700.39	7,532.97	47,025.92
<i>Loans, general purposes,</i>	21,865.62	26,239.10	7,532.97	29,087.54
<i>Loans, public service enterprises,</i>	13,596.25	24,461.29	—	17,795.55
<i>Loans, cemeteries,</i>	—	—	—	142.83
Outlays,	41,713.53	67,235.26	21,206.35	108,923.25
<i>Departmental,</i>	14,820.30	42,676.44	21,206.35	102,844.30
General government,	—	—	464.45	2,500.00
Protection of persons and property,	824.15	734.99	100.00	400.00
Health and sanitation,	2,140.45	9,852.83	3,624.79	12,076.42
Highways,	11,034.39	31,602.68	14,717.11	43,592.38
Charities,	821.31	—	200.00	—
Education,	—	—	25.00	24,995.59
Libraries,	—	—	—	1,599.98
Recreation,	—	485.94	2,075.00	17,679.93
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	26,893.23	19,555.09	—	5,143.95
Electric light,	2 6,908.00	—	—	—
Water,	19,985.23	19,555.09	—	5,143.95
All other,	—	—	—	—
<i>Cemeteries,</i>	—	5,003.73	—	935.00
Municipal indebtedness,	239,401.88	270,632.91	110,250.00	324,356.44
<i>From sinking funds,</i>	—	91,000.00	—	—
<i>From revenue and other sources,</i>	51,462.75	32,632.91	35,250.00	64,356.44
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	185,000.00	147,000.00	75,000.00	260,000.00
<i>Warrants or orders, previous years,</i>	2,939.13	—	—	—
Transfers,	2,121.42	50,141.00	1,778.22	1,415.08
<i>To sinking funds from revenue,</i>	—	12,000.00	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	2,121.42	38,141.00	1,778.22	1,415.08
Refunds,	700.92	406.21	10,821.65	733.38
Agency, trust, and investment,	25,119.95	96,784.56	44,181.30	19,548.56
<i>Taxes and licenses for State,</i>	16,121.86	19,272.85	25,206.52	19,125.00
<i>Taxes for county,</i>	8,599.73	10,388.47	18,728.32	—
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	398.36	67,123.24	246.46	423.56
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$289,629.72	\$303,627.64	\$156,312.21	\$254,771.61
Permanent debt (except from sinking funds),	51,462.75	32,632.91	35,250.00	64,356.44
Sinking fund requirements from revenue,	—	12,000.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	41,713.53	67,235.26	21,206.35	108,923.25
Permanent debt from sinking funds,	—	91,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	187,939.13	147,000.00	75,000.00	260,000.00
Transfers (except to sinking funds) and refunds,	2,822.34	38,547.21	12,599.87	2,148.46
Agency, trust, and investment,	25,119.95	96,784.56	44,181.30	19,548.56
Total payments,	\$598,687.42	\$788,827.53	\$344,549.73	\$709,748.32
Balance on hand, including funds,	3,299.16	21,241.44	3,336.92	51,381.41
GRAND TOTAL,	\$601,986.58	\$810,069.02	\$347,886.65	\$761,129.73

1 Includes \$39,637.61 for gas.

2 Includes \$3,552.40 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Amesbury POPULATION 9,894	Natick POPULATION 9,866	North Attleborough POPULATION 9,562	Danvers POPULATION 9,407
REVENUE.	\$174,137.18	\$209,838.12	\$271,104.35	\$236,026.05
General,	124,366.64	152,411.04	170,638.80	128,853.58
<i>Taxes,</i>	<i>122,745.98</i>	<i>150,231.72</i>	<i>163,489.22</i>	<i>127,548.59</i>
Property and poll,	111,850.37	142,764.88	160,871.97	111,823.84
Corporation, bank, etc.,	10,895.41	7,466.84	4,617.25	15,724.75
<i>Licenses and permits,</i>	<i>91.50</i>	<i>319.50</i>	<i>1,019.53</i>	<i>173.50</i>
<i>Fines and forfeits,</i>	<i>824.00</i>	<i>377.80</i>	<i>833.02</i>	<i>452.37</i>
<i>Grants and gifts,</i>	<i>705.16</i>	<i>1,482.02</i>	<i>3,292.03</i>	<i>679.12</i>
For expenses,	705.16	1,482.02	3,261.13	679.12
For outlays,	—	—	30.90	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	49,770.54	57,427.08	100,465.55	107,172.47
<i>Special assessments,</i>	<i>1,404.39</i>	<i>2,362.99</i>	<i>10,460.15</i>	<i>2,637.73</i>
To meet expenses,	1,404.39	1,984.95	9,802.10	2,637.78
To meet outlays,	—	378.04	658.05	—
<i>Privileges,</i>	<i>1,179.84</i>	<i>3,683.10</i>	<i>2,313.11</i>	<i>4,783.28</i>
<i>Departmental,</i>	<i>8,328.31</i>	<i>18,137.90</i>	<i>14,111.23</i>	<i>15,895.47</i>
General government,	1,772.92	—	751.60	160.84
Protection of persons and property,	453.98	174.88	759.58	2,870.25
Health and sanitation,	24.55	7,669.28	2,914.36	330.33
Highways,	370.19	554.75	1,898.28	3,057.52
Charities,	1,898.62	3,423.89	6,285.91	1,288.04
Soldiers' benefits,	2,986.00	5,289.06	872.00	6,093.00
Education,	753.80	663.00	110.25	2,195.49
Libraries,	4.62	238.04	179.50	—
Recreation,	15.00	—	—	—
Unclassified,	48.63	125.00	339.75	—
<i>Public service enterprises,</i>	<i>34,693.63</i>	<i>25,878.21</i>	<i>66,915.17</i>	<i>81,481.48</i>
Electric light,	—	—	39,125.84	45,313.96
Water,	34,693.63	25,852.96	27,789.33	36,167.52
All other,	—	25.25	—	—
<i>Cemeteries,</i>	<i>95.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>4,069.37</i>	<i>7,364.88</i>	<i>6,665.89</i>	<i>2,274.46</i>
On sinking funds,	303.24	2,137.83	3,884.21	1,552.20
On trust and investment funds,	1,747.58	1,311.67	42.26	176.69
All other,	2,018.55	3,915.38	2,739.42	545.57
NON-REVENUE.	\$306,584.76	\$332,652.88	\$216,780.90	\$158,737.60
Offsets to outlays,	6,139.72	4,203.68	1,026.73	2,048.00
<i>Departmental,</i>	<i>6,139.72</i>	<i>1,653.10</i>	<i>1,026.73</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>2,550.58</i>	<i>—</i>	<i>2,048.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	187,726.24	292,000.00	161,000.00	94,000.00
<i>Loans, general purposes,</i>	<i>87,400.00</i>	<i>113,500.00</i>	<i>11,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>7,500.00</i>	<i>20,000.00</i>	<i>4,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>97,500.00</i>	<i>170,000.00</i>	<i>130,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,566.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>1,259.25</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
Transfers,	66,171.57	8,831.53	26,181.90	32,418.05
<i>From sinking funds,</i>	<i>25,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>11,000.00</i>
<i>All other,</i>	<i>41,171.57</i>	<i>3,831.53</i>	<i>16,181.90</i>	<i>21,418.05</i>
Refunds,	33.32	2,622.19	185.37	122.88
Agency, trust, and investment,	46,513.91	24,995.48	28,386.90	30,148.67
<i>Taxes and licenses for State,</i>	<i>11,769.16</i>	<i>14,470.46</i>	<i>12,555.41</i>	<i>11,509.99</i>
<i>Taxes for county,</i>	<i>8,764.81</i>	<i>7,498.96</i>	<i>9,606.07</i>	<i>9,008.19</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>25,979.94</i>	<i>3,026.06</i>	<i>6,225.42</i>	<i>9,630.49</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$180,276.90	\$214,041.80	\$272,131.08	\$238,074.05
Premiums,	1,259.25	1,000.00	—	—
Municipal indebtedness,	186,466.99	291,000.00	161,000.00	94,000.00
Transfers and refunds,	66,204.89	11,453.72	26,367.27	32,540.93
Agency, trust, and investment,	46,513.91	24,995.48	28,386.90	30,148.67
Total receipts,	\$480,721.94	\$542,491.00	\$487,885.25	\$394,763.65
Balance on hand, including funds,	15,571.74	25,800.42	42,937.71	50,570.62
GRAND TOTAL,	\$496,293.68	\$568,291.42	\$530,822.96	\$425,334.27

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Amesbury POPULATION 9,894	Natick POPULATION 9,866	North Attleborough POPULATION 9,562	Danvers POPULATION 9,407
Maintenance,	\$130,679.52	\$184,549.74	\$186,589.86	\$178,968.07
<i>Departmental,</i>	<i>118,002.51</i>	<i>168,501.83</i>	<i>150,992.29</i>	<i>126,623.11</i>
General government,	8,334.41	11,441.63	14,143.79	9,827.26
Protection of persons and property,	24,567.81	25,220.89	26,826.57	23,015.37
Health and sanitation,	4,879.44	10,935.70	6,506.62	5,028.94
Highways,	27,152.14	26,576.10	32,815.47	20,545.90
Charities,	11,042.36	16,656.87	13,087.12	7,717.31
Soldiers' benefits,	3,647.87	8,542.00	1,221.57	9,629.00
Education,	32,795.63	59,796.23	52,271.14	47,541.97
Libraries,	4,024.22	4,750.68	3,190.34	600.00
Recreation,	50.00	1,786.75	78.00	368.61
Unclassified,	1,508.63	2,794.98	851.67	2,348.75
<i>Public service enterprises,</i>	<i>12,099.52</i>	<i>15,755.35</i>	<i>35,597.57</i>	<i>52,344.96</i>
Electric light,	—	—	25,551.55	39,993.92
Water,	12,099.52	15,755.35	10,046.02	12,351.04
All other,	—	—	—	—
Cemeteries,	577.49	214.00	—	—
Administration of trust funds,	—	78.56	—	—
Interest,	17,397.49	26,624.33	24,731.42	15,401.67
<i>Loans, general purposes,</i>	<i>6,517.49</i>	<i>20,875.33</i>	<i>15,290.15</i>	<i>3,504.17</i>
<i>Loans, public service enterprises,</i>	<i>10,880.00</i>	<i>6,749.00</i>	<i>9,441.27</i>	<i>11,897.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	82,268.43	54,253.11	38,138.92	36,756.51
<i>Departmental,</i>	<i>80,666.48</i>	<i>37,938.34</i>	<i>17,932.34</i>	<i>3,333.43</i>
General government,	100.00	559.73	—	—
Protection of persons and property,	1,717.40	198.73	432.74	625.00
Health and sanitation,	67,863.28	8,485.63	7,502.18	199.20
Highways,	2,947.94	7,756.94	9,410.67	2,348.33
Charities,	—	—	—	—
Education,	1,080.50	19,666.31	—	—
Libraries,	—	—	586.75	160.90
Recreation,	6,957.36	1,271.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,539.95</i>	<i>16,314.77</i>	<i>20,206.58</i>	<i>33,423.08</i>
Electric light,	—	—	5,831.23	9,566.69
Water,	1,589.95	16,314.77	14,375.35	23,856.39
All other,	—	—	—	—
Cemeteries,	12.00	—	—	—
Municipal indebtedness,	142,788.48	156,300.00	182,845.00	108,750.00
<i>From sinking funds,</i>	<i>25,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>11,000.00</i>
<i>From revenue and other sources,</i>	<i>18,400.00</i>	<i>11,300.00</i>	<i>32,845.00</i>	<i>7,750.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>97,500.00</i>	<i>140,000.00</i>	<i>140,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1,888.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	66,171.57	8,831.53	26,181.90	32,418.05
<i>To sinking funds from revenue,</i>	<i>7,368.95</i>	<i>3,193.28</i>	<i>7,720.00</i>	<i>6,700.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	58,802.62	5,638.25	18,461.90	25,718.05
Refunds,	33.32	2,622.19	185.37	122.88
Agency, trust, and investment,	28,874.16	32,924.80	26,471.04	32,925.51
<i>Taxes and licenses for State,</i>	<i>11,769.16</i>	<i>14,470.46</i>	<i>12,555.41</i>	<i>11,509.99</i>
<i>Taxes for county,</i>	<i>8,764.81</i>	<i>7,498.96</i>	<i>9,606.07</i>	<i>9,008.19</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,340.19</i>	<i>10,955.38</i>	<i>4,309.56</i>	<i>12,407.33</i>
All other,	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$148,077.01	\$211,174.07	\$211,321.28	\$194,369.74
Permanent debt (except from sinking funds),	18,400.00	11,300.00	32,845.00	7,750.00
Sinking fund requirements from revenue,	7,368.95	3,193.28	7,720.00	6,700.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	82,268.43	54,253.11	38,138.92	36,756.51
Permanent debt from sinking funds,	25,000.00	5,000.00	10,000.00	11,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	99,388.48	140,000.00	140,000.00	90,000.00
Transfers (except to sinking funds) and refunds,	58,835.94	8,260.44	18,647.27	25,840.93
Agency, trust, and investment,	28,874.16	32,924.80	26,471.04	32,925.51
Total payments,	\$468,212.97	\$466,105.70	\$485,143.51	\$405,342.69
Balance on hand, including funds,	28,080.71	102,185.72	45,679.45	19,991.58
GRAND TOTAL,	\$496,293.68	\$568,291.42	\$530,822.96	\$425,334.27

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Winchester POPULATION 9,309	Dedham POPULATION 9,284	West Springfield POPULATION 9,224	Northbridge POPULATION 8,807
REVENUE.	\$321,837.97	\$276,908.84	\$219,255.54	\$115,950.01
General,	259,337.32	249,643.73	152,387.44	97,095.12
<i>Taxes,</i>	<i>257,546.76</i>	<i>247,387.64</i>	<i>142,606.71</i>	<i>96,653.10</i>
Property and poll,	239,343.30	224,237.84	117,699.31	75,662.21
Corporation, bank, etc.,	18,203.46	23,149.80	24,807.40	19,890.89
<i>Licenses and permits,</i>	<i>332.75</i>	<i>179.75</i>	<i>6,774.00</i>	<i>402.00</i>
<i>Fines and forfeits,</i>	<i>321.00</i>	<i>1,066.00</i>	<i>931.10</i>	<i>478.75</i>
<i>Grants and gifts,</i>	<i>736.81</i>	<i>1,011.34</i>	<i>2,175.63</i>	<i>661.27</i>
For expenses,	736.81	1,011.34	2,175.63	661.27
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	62,500.65	27,265.11	66,868.10	18,854.89
<i>Special assessments,</i>	<i>6,361.64</i>	<i>6,196.71</i>	<i>6,330.07</i>	<i>15,416.82</i>
To meet expenses,	1,564.63	6,196.71	1,775.09	—
To meet outlays,	4,797.01	—	3,554.98	13,415.82
<i>Prinriples,</i>	<i>1,431.01</i>	<i>1,601.08</i>	<i>3,706.81</i>	<i>1,636.58</i>
<i>Departmental,</i>	<i>10,797.59</i>	<i>13,348.80</i>	<i>6,959.05</i>	<i>3,327.77</i>
General government,	1,433.71	1,557.00	573.20	—
Protection of persons and property,	2,017.36	350.42	1,292.96	95.63
Health and sanitation,	1,335.03	32.68	—	89.00
Highways,	1,637.21	472.00	987.34	745.44
Charities,	1,774.54	3,866.92	778.07	1,861.05
Soldiers' benefits,	1,204.00	1,661.00	1,245.50	432.00
Education,	1,181.19	4,744.53	2,013.49	104.65
Libraries,	214.55	172.15	30.00	—
Recreation,	—	292.10	—	—
Unclassified,	—	—	38.49	—
<i>Public service enterprises,</i>	<i>33,380.71</i>	<i>—</i>	<i>43,789.76</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	33,380.71	—	43,789.76	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,554.60</i>	<i>2,179.00</i>	<i>—</i>	<i>110.00</i>
<i>Interest,</i>	<i>8,925.20</i>	<i>3,939.52</i>	<i>5,082.41</i>	<i>364.72</i>
On sinking funds,	—	—	3,215.11	—
On trust and investment funds,	3,751.38	1,919.46	—	51.78
All other,	5,173.82	2,020.06	1,867.30	312.94
NON-REVENUE.	\$219,272.32	\$180,231.70	\$137,605.55	\$58,415.64
Offsets to outlays,	4,844.48	1,516.63	4,558.59	2,151.09
<i>Departmental,</i>	<i>4,844.48</i>	<i>1,516.63</i>	<i>1,900.00</i>	<i>2,151.09</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,638.59</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	137,134.80	100,000.25	105,386.31	39,506.00
<i>Loans, general purposes,</i>	<i>12,053.20</i>	<i>10,000.00</i>	<i>40,000.00</i>	<i>4,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>125,000.00</i>	<i>90,000.00</i>	<i>65,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>81.60</i>	<i>.25</i>	<i>386.31</i>	<i>6.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	7,191.05	16,164.51	2,608.00	373.30
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	7,191.05	16,164.51	2,608.00	373.30
Refunds,	235.53	3,224.48	290.24	207.54
Agency, trust, and investment,	69,865.46	59,325.83	24,762.41	16,177.71
<i>Taxes and licenses for State,</i>	<i>21,116.83</i>	<i>23,671.13</i>	<i>13,888.50</i>	<i>10,263.55</i>
<i>Taxes for county,</i>	<i>11,558.03</i>	<i>9,661.70</i>	<i>6,873.91</i>	<i>5,888.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>37,191.60</i>	<i>25,993.00</i>	<i>4,000.00</i>	<i>26.16</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$326,682.45	\$278,425.47	\$223,814.13	\$118,101.10
Premiums,	81.60	.25	386.31	—
Municipal indebtedness,	137,053.20	100,000.00	105,000.00	39,506.00
Transfers and refunds,	7,427.58	19,388.99	2,898.24	580.84
Agency, trust, and investment,	69,865.46	59,325.83	24,762.41	16,177.71
Total receipts,	\$541,110.29	\$457,140.54	\$356,861.09	\$174,365.65
Balance on hand, including funds,	59,448.98	49,704.26	14,368.65	24,911.12
GRAND TOTAL,	\$600,559.27	\$506,844.79	\$371,229.74	\$199,276.77

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Winchester POPULATION 9,309	Dedham POPULATION 9,284	West Springfield POPULATION 9,224	Northbridge POPULATION 8,807
Maintenance,	\$219,427.97	\$200,449.77	\$143,448.78	\$75,217.86
<i>Departmental,</i>	<i>192,431.21</i>	<i>195,503.51</i>	<i>124,671.33</i>	<i>75,113.26</i>
General government,	18,617.30	11,726.26	8,360.73	3,178.66
Protection of persons and property,	29,839.33	36,407.89	22,668.70	2,143.58
Health and sanitation,	14,138.53	11,373.28	3,865.81	2,811.74
Highways,	39,557.42	38,343.61	24,198.56	11,976.85
Charities,	9,332.36	13,154.01	7,846.07	7,314.77
Soldiers' benefits,	1,050.00	2,941.72	1,542.81	642.00
Education,	68,238.56	69,257.06	52,555.74	44,779.71
Libraries,	3,545.29	5,917.95	1,543.88	1,575.00
Recreation,	6,204.08	5,076.82	1,561.90	226.50
Unclassified,	1,908.34	1,304.91	527.13	464.45
<i>Public service enterprises,</i>	<i>21,799.84</i>	<i>—</i>	<i>18,777.45</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	21,799.84	—	18,777.45	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>5,176.92</i>	<i>4,946.26</i>	<i>—</i>	<i>104.60</i>
<i>Administration of trust funds,</i>	<i>20.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	30,467.89	21,910.17	21,183.28	3,802.15
<i>Loans, general purposes,</i>	<i>24,350.39</i>	<i>21,910.17</i>	<i>8,073.28</i>	<i>3,802.15</i>
<i>Loans, public service enterprises,</i>	<i>6,117.50</i>	<i>—</i>	<i>13,110.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	63,459.41	19,732.62	71,205.21	28,296.40
<i>Departmental,</i>	<i>52,066.52</i>	<i>19,624.70</i>	<i>59,454.28</i>	<i>28,296.40</i>
General government,	1,072.50	425.00	—	727.70
Protection of persons and property,	6,479.83	2,018.20	5,042.96	—
Health and sanitation,	20,690.42	2,929.06	1,800.00	8,805.68
Highways,	18,294.67	6,613.19	20,725.32	8,425.43
Charities,	—	—	—	—
Education,	4,180.30	7,082.59	31,600.00	10,337.59
Libraries,	—	521.91	—	—
Recreation,	1,348.80	34.75	286.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>11,392.89</i>	<i>—</i>	<i>11,750.93</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	11,392.89	—	11,750.93	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>107.92</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	186,776.43	123,925.34	82,000.00	45,036.80
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>66,776.43</i>	<i>33,925.34</i>	<i>12,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>120,000.00</i>	<i>90,000.00</i>	<i>70,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>56.80</i>
Transfers,	7,191.05	16,164.51	2,608.00	373.30
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>7,191.05</i>	<i>16,164.51</i>	<i>108.00</i>	<i>373.30</i>
Refunds,	236.53	3,224.48	290.24	207.54
Agency, trust, and investment,	70,239.65	58,802.46	32,884.55	16,180.59
<i>Taxes and licenses for State,</i>	<i>21,115.83</i>	<i>23,671.13</i>	<i>13,888.60</i>	<i>10,263.55</i>
<i>Taxes for county,</i>	<i>11,558.03</i>	<i>9,661.70</i>	<i>6,873.91</i>	<i>5,888.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>37,615.79</i>	<i>25,469.63</i>	<i>12,122.14</i>	<i>29.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$249,895.86	\$222,359.94	\$164,632.06	\$79,020.01
Permanent debt (except from sinking funds),	66,776.43	33,925.34	12,000.00	10,000.00
Sinking fund requirements from revenue,	—	—	2,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	63,459.41	19,732.62	71,205.21	28,296.40
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	120,000.00	90,000.00	70,000.00	35,036.80
Transfers (except to sinking funds) and refunds,	7,427.58	19,388.99	398.24	580.84
Agency, trust, and investment,	70,239.65	58,802.46	32,884.55	16,180.59
Total payments,	\$577,848.93	\$444,209.35	\$353,620.06	\$169,114.64
Balance on hand, including funds,	22,710.34	62,635.44	17,609.68	30,162.13
GRAND TOTAL,	\$600,559.27	\$506,844.79	\$371,229.74	\$199,276.77

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 8.

RECEIPTS.	Ware POPULATION 8,774	Palmer POPULATION 8,610	Athol POPULATION 8,536	Easthampton POPULATION 8,524
REVENUE.	\$128,926.28	\$109,288.75	\$194,212.14	\$154,054.38
General,	104,690.38	98,033.35	130,069.61	121,993.69
<i>Taxes,</i>	<i>89,327.62</i>	<i>88,655.11</i>	<i>128,718.41</i>	<i>111,736.73</i>
Property and poll,	76,519.64	71,102.76	104,610.74	92,762.73
Corporation, bank, etc.,	12,807.88	17,452.35	24,107.67	18,974.00
<i>Licenses and permits,</i>	<i>9,204.25</i>	<i>8,533.25</i>	<i>173.24</i>	<i>8,730.00</i>
<i>Fines and forfeits,</i>	<i>660.25</i>	<i>194.18</i>	<i>479.81</i>	<i>621.16</i>
<i>Grants and gifts,</i>	<i>5,498.36</i>	<i>750.81</i>	<i>698.15</i>	<i>905.80</i>
For expenses,	498.36	750.81	698.15	905.80
For outlays,	5,000.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	24,235.90	11,255.40	64,142.53	32,060.69
<i>Special assessments,</i>	<i>2,073.17</i>	<i>1,025.00</i>	<i>1,522.59</i>	<i>2,650.00</i>
To meet expenses,	1,092.10	—	1,522.59	—
To meet outlays,	981.07	1,025.00	—	2,650.00
<i>Privileges,</i>	<i>1,032.99</i>	<i>3,417.06</i>	<i>689.26</i>	<i>1,440.05</i>
<i>Departmental,</i>	<i>5,363.08</i>	<i>4,503.09</i>	<i>20,136.20</i>	<i>8,378.64</i>
General government,	1,151.75	—	—	362.50
Protection of persons and property,	178.23	87.46	634.46	171.25
Health and sanitation,	7.00	241.53	10,267.37	875.03
Highways,	110.59	515.26	86.02	1,488.53
Charities,	2,639.08	1,826.64	2,415.98	2,328.38
Soldiers' benefits,	592.00	946.00	3,356.00	579.50
Education,	583.60	886.20	1,807.93	2,373.45
Libraries,	—	—	145.32	—
Recreation,	95.05	—	1,423.12	—
Unclassified,	5.78	—	—	—
<i>Public service enterprises,</i>	<i>12,534.54</i>	<i>—</i>	<i>36,909.81</i>	<i>18,581.32</i>
Electric light,	—	—	—	—
Water,	12,534.54	—	36,909.81	18,581.32
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,691.45</i>	<i>1,029.89</i>	<i>1,531.40</i>	<i>293.00</i>
<i>Interest,</i>	<i>1,540.67</i>	<i>1,280.36</i>	<i>3,353.27</i>	<i>717.68</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,112.16	507.63	640.22	486.01
All other,	428.51	772.73	1,174.41	231.67
NON-REVENUE.	\$77,729.80	\$102,017.18	\$193,148.51	\$78,071.01
Offsets to outlays,	—	700.00	1,000.00	331.19
<i>Departmental,</i>	<i>—</i>	<i>700.00</i>	<i>1,000.00</i>	<i>331.19</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	46,150.00	83,551.35	119,583.34	55,249.00
<i>Loans, general purposes,</i>	<i>13,450.00</i>	<i>63,221.85</i>	<i>39,500.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>32,700.00</i>	<i>30,000.00</i>	<i>80,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>329.50</i>	<i>83.34</i>	<i>249.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,063.21	1,254.11	54,979.66	610.83
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,063.21</i>	<i>1,254.11</i>	<i>54,979.66</i>	<i>610.83</i>
Refunds,	4,587.14	290.07	105.65	237.21
Agency, trust, and investment,	23,929.45	16,221.65	17,479.86	21,642.78
<i>Taxes and licenses for State,</i>	<i>15,245.03</i>	<i>11,133.03</i>	<i>11,528.50</i>	<i>13,359.85</i>
<i>Taxes for county,</i>	<i>7,459.42</i>	<i>4,497.29</i>	<i>5,080.00</i>	<i>8,132.93</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,225.00</i>	<i>591.33</i>	<i>871.36</i>	<i>150.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$128,926.28	\$109,988.75	\$195,212.14	\$154,385.57
Premiums,	—	329.50	83.34	249.00
Municipal indebtedness,	46,150.00	83,221.85	119,500.00	55,000.00
Transfers and refunds,	7,650.35	1,544.18	55,085.31	848.04
Agency, trust, and investment,	23,929.45	16,221.65	17,479.86	21,642.78
Total receipts,	\$206,656.08	\$211,305.93	\$387,360.65	\$232,125.39
Balance on hand, including funds,	10,913.45	5,913.33	31,146.92	32,362.08
GRAND TOTAL,	\$217,569.53	\$217,219.26	\$418,507.57	\$264,487.47

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Ware POPULATION 8,774	Palmer POPULATION 8,610	Athol POPULATION 8,536	Easthampton POPULATION 8,524
Maintenance,	\$98,373.46	\$81,261.74	\$127,142.68	\$106,019.93
<i>Departmental,</i>	<i>85,766.75</i>	<i>79,646.17</i>	<i>117,503.91</i>	<i>90,373.30</i>
General government,	7,625.90	3,689.40	6,534.11	9,089.53
Protection of persons and property,	5,458.76	4,608.94	19,447.39	12,971.66
Health and sanitation,	3,674.67	2,680.30	4,266.10	4,811.62
Highways,	17,082.45	15,112.14	24,072.81	16,882.13
Charities,	9,519.51	10,066.02	7,187.53	6,191.44
Soldiers' benefits,	1,129.87	750.00	3,954.30	608.00
Education,	37,557.90	39,719.20	39,203.08	37,803.47
Libraries,	1,998.36	1,800.00	2,050.08	1,400.00
Recreation,	512.64	—	6,599.66	—
Unclassified,	1,206.69	1,220.17	4,188.85	615.45
<i>Public service enterprises,</i>	<i>9,014.97</i>	<i>—</i>	<i>7,263.08</i>	<i>14,895.73</i>
Electric light,	—	—	—	—
Water,	9,014.97	—	7,263.08	14,895.73
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>5,591.74</i>	<i>1,615.57</i>	<i>2,375.69</i>	<i>750.90</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,162.35	4,518.40	21,145.20	9,906.62
<i>Loans, general purposes,</i>	<i>2,783.35</i>	<i>4,518.40</i>	<i>7,505.20</i>	<i>6,421.62</i>
<i>Loans, public service enterprises,</i>	<i>379.00</i>	<i>—</i>	<i>13,640.00</i>	<i>3,485.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	23,234.99	17,834.86	61,577.96	43,547.85
<i>Departmental,</i>	<i>23,203.44</i>	<i>17,834.86</i>	<i>40,602.24</i>	<i>43,318.99</i>
General government,	—	—	—	1,250.98
Protection of persons and property,	—	—	217.78	150.60
Health and sanitation,	1,011.29	8,261.24	196.85	7,566.50
Highways,	15,150.57	9,453.01	3,278.43	3,531.65
Charities,	263.24	—	—	—
Education,	2,200.00	120.61	35,752.79	30,819.26
Libraries,	—	—	—	—
Recreation,	4,583.34	—	1,156.39	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>26.55</i>	<i>—</i>	<i>20,975.72</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	26.55	—	20,975.72	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>228.86</i>
Municipal indebtedness,	43,530.00	40,100.00	97,750.00	71,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>10,830.00</i>	<i>10,100.00</i>	<i>17,750.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>32,700.00</i>	<i>30,000.00</i>	<i>80,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,063.21	1,254.11	54,979.66	610.83
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,063.21</i>	<i>1,254.11</i>	<i>49,979.66</i>	<i>610.83</i>
Refunds,	4,587.14	290.07	105.65	237.21
Agency, trust, and investment,	23,929.45	16,316.79	24,008.50	22,061.98
<i>Taxes and licenses for State,</i>	<i>15,245.03</i>	<i>11,133.03</i>	<i>11,523.50</i>	<i>13,359.85</i>
<i>Taxes for county,</i>	<i>7,459.42</i>	<i>4,497.29</i>	<i>5,080.00</i>	<i>8,132.93</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,225.00</i>	<i>686.47</i>	<i>7,400.00</i>	<i>569.20</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$101,535.81	\$85,780.14	\$148,287.88	\$115,926.55
Permanent debt (except from sinking funds),	10,830.00	10,100.00	17,750.00	16,500.00
Sinking fund requirements from revenue,	—	—	5,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	23,234.99	17,834.86	61,577.96	43,547.85
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	30,000.00
Temporary loans,	32,700.00	30,000.00	80,000.00	25,000.00
Transfers (except to sinking funds) and refunds,	7,650.35	1,544.18	50,085.31	848.04
Agency, trust, and investment,	23,929.45	16,316.79	24,008.50	22,061.98
Total payments,	\$199,880.60	\$161,575.97	\$386,709.65	\$253,884.42
Balance on hand, including funds,	17,688.93	55,643.29	31,797.92	10,603.05
GRAND TOTAL,	\$217,569.53	\$217,219.26	\$418,507.57	\$264,487.47

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Middlebor- ough POPULATION 8,214	Braintree POPULATION 8,066	Saugus POPULATION 8,047	Norwood POPULATION 8,014
REVENUE.	\$164,839.84	\$239,749.73	\$176,208.46	\$245,058.03
General,	107,074.16	153,468.16	132,706.62	144,554.05
<i>Taxes,</i>	<i>96,242.10</i>	<i>152,121.71</i>	<i>129,928.73</i>	<i>141,882.17</i>
Property and poll,	85,819.05	142,796.88	125,498.26	113,962.19
Corporation, bank, etc.,	10,423.05	9,324.83	4,430.47	27,919.98
<i>Licenses and permits,</i>	<i>298.00</i>	<i>195.00</i>	<i>120.00</i>	<i>436.00</i>
<i>Fines and forfeits,</i>	<i>356.09</i>	<i>224.35</i>	<i>901.00</i>	<i>1,532.00</i>
<i>Grants and gifts,</i>	<i>9,677.97</i>	<i>927.10</i>	<i>1,756.89</i>	<i>703.88</i>
For expenses,	4,958.66	927.10	556.89	703.88
For outlays,	4,719.31	—	1,200.00	—
All other,	—	—	—	—
Commercial,	57,765.68	86,281.57	43,501.84	100,503.98
<i>Special assessments,</i>	<i>2,077.68</i>	<i>976.26</i>	<i>1,458.19</i>	<i>17,129.86</i>
To meet expenses,	2,077.68	976.26	1,458.19	14,943.51
To meet outlays,	—	—	—	2,185.85
<i>Privileges,</i>	<i>2,030.54</i>	<i>2,335.39</i>	<i>3,164.47</i>	<i>1,063.61</i>
<i>Departmental,</i>	<i>22,547.03</i>	<i>6,517.98</i>	<i>16,894.95</i>	<i>3,119.49</i>
General government,	3,642.00	37.00	264.00	9.29
Protection of persons and property,	1,299.98	479.19	2,285.12	25.55
Health and sanitation,	—	165.78	—	20.00
Highways,	5,345.76	60.85	902.94	9.18
Charities,	3,419.77	1,959.27	9,805.91	1,215.93
Soldiers' benefits,	6,765.00	3,002.00	3,394.50	1,167.00
Education,	1,881.64	701.93	191.98	408.32
Libraries,	189.88	111.96	20.48	263.80
Recreation,	—	—	—	—
Unclassified,	3.00	—	30.02	.42
<i>Public service enterprises,</i>	<i>29,299.41</i>	<i>63,627.86</i>	<i>14,861.21</i>	<i>70,486.16</i>
Electric light,	128,864.80	31,149.39	—	42,107.88
Water,	—	32,478.47	14,861.21	28,378.27
All other,	434.61	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>20.00</i>	<i>2,375.53</i>	<i>2,479.30</i>
<i>Interest,</i>	<i>1,821.02</i>	<i>12,804.08</i>	<i>4,747.49</i>	<i>6,236.07</i>
On sinking funds,	—	7,266.95	689.94	1,263.66
On trust and investment funds,	400.00	1,991.95	80.67	263.04
All other,	1,421.02	3,545.18	3,976.88	4,709.37
NON-REVENUE.	\$80,286.17	\$220,042.65	\$158,323.46	\$108,681.13
Offsets to outlays,	33.20	—	1,200.00	10,519.16
<i>Departmental,</i>	<i>33.20</i>	<i>—</i>	<i>1,200.00</i>	<i>4,706.15</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,813.01</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,000.00	145,942.50	135,042.51	49,755.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>	<i>9,755.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>80,000.00</i>	<i>130,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>942.50</i>	<i>42.51</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	32,472.09	17,711.79	3,962.88	2,815.85
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	32,472.09	17,711.79	3,962.88	2,815.85
Refunds,	507.24	3,431.97	70.14	449.69
Agency, trust, and investment,	17,273.64	52,956.39	18,047.93	45,141.43
<i>Taxes and licenses for State,</i>	<i>8,877.19</i>	<i>10,438.00</i>	<i>9,600.00</i>	<i>22,392.66</i>
<i>Taxes for county,</i>	<i>7,237.25</i>	<i>4,649.87</i>	<i>8,047.93</i>	<i>9,838.77</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,169.20</i>	<i>37,868.52</i>	<i>500.00</i>	<i>12,930.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$164,873.04	\$239,749.73	\$177,408.46	\$255,577.19
Premiums,	—	942.50	42.51	—
Municipal indebtedness,	30,000.00	145,000.00	135,000.00	49,755.00
Transfers and refunds,	32,979.33	21,143.76	4,033.02	3,265.54
Agency, trust, and investment,	17,273.64	52,956.39	18,047.93	45,141.43
Total receipts,	\$245,126.01	\$459,792.38	\$334,531.92	\$353,739.16
Balance on hand, including funds,	21,690.92	66,313.21	28,984.32	94,975.99
GRAND TOTAL,	\$266,816.93	\$526,105.59	\$363,516.24	\$448,715.15

1 Includes \$3,346.99 from gas.

Graded According to Population of 1910 — Continued.

GROUP 9.

PAYMENTS.	Middleborough POPULATION 8,214	Braintree POPULATION 8,066	Saugus POPULATION 8,047	Norwood POPULATION 8,014
Maintenance,	\$135,678.23	\$163,230.19	\$137,818.95	\$161,787.06
<i>Departmental,</i>	<i>111,205.40</i>	<i>122,744.11</i>	<i>128,116.84</i>	<i>116,038.83</i>
General government,	9,607.66	7,752.48	10,878.41	8,901.93
Protection of persons and property,	9,471.85	18,265.54	21,035.17	15,048.56
Health and sanitation,	4,170.58	1,233.23	3,869.05	7,371.45
Highways,	21,341.45	28,350.58	18,241.51	12,620.61
Charities,	10,639.13	8,116.39	14,384.32	6,495.06
Soldiers' benefits,	8,448.25	3,258.00	4,167.52	1,836.16
Education,	40,774.69	50,427.34	46,612.00	57,247.20
Libraries,	4,932.79	3,117.85	1,184.71	4,435.86
Recreation,	400.00	1,542.88	1,688.83	—
Unclassified,	1,419.00	679.82	6,055.32	1,052.00
<i>Public service enterprises,</i>	<i>24,472.83</i>	<i>40,383.14</i>	<i>7,690.64</i>	<i>44,307.68</i>
Electric light,	¹ 24,311.81	26,024.89	—	34,195.24
Water,	—	14,358.25	7,590.54	10,112.44
All other,	161.02	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>74.60</i>	<i>2,111.67</i>	<i>2,450.55</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>28.34</i>	<i>—</i>	<i>—</i>
Interest,	6,229.29	19,902.60	14,363.04	17,433.87
<i>Loans, general purposes,</i>	<i>3,641.29</i>	<i>8,307.60</i>	<i>10,828.64</i>	<i>10,029.37</i>
<i>Loans, public service enterprises,</i>	<i>2,688.00</i>	<i>11,595.00</i>	<i>3,637.60</i>	<i>7,404.60</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	18,602.16	98,890.55	20,281.29	97,289.87
<i>Departmental,</i>	<i>6,166.43</i>	<i>72,730.76</i>	<i>11,659.41</i>	<i>36,297.44</i>
General government,	—	41,887.25	249.25	1,359.50
Protection of persons and property,	—	1,843.58	4,626.93	803.20
Health and sanitation,	—	908.96	59.53	12,873.85
Highways,	6,166.43	374.02	5,231.21	11,799.76
Charities,	—	—	—	—
Education,	—	27,716.95	1,465.24	9,113.38
Libraries,	—	—	27.25	—
Recreation,	—	—	—	347.75
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>12,435.73</i>	<i>26,159.79</i>	<i>8,121.88</i>	<i>60,992.43</i>
Electric light,	² 12,435.73	2,452.49	—	6,459.86
Water,	—	23,707.30	8,121.88	54,532.57
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>600.00</i>	<i>—</i>
Municipal indebtedness,	40,300.00	98,528.48	143,428.22	67,470.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>10,300.00</i>	<i>17,790.28</i>	<i>15,428.22</i>	<i>27,470.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>80,000.00</i>	<i>128,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>738.20</i>	<i>—</i>	<i>—</i>
Transfers,	32,472.09	17,711.79	3,962.88	2,815.85
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>5,550.00</i>	<i>600.00</i>	<i>2,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>32,472.09</i>	<i>12,161.79</i>	<i>3,362.88</i>	<i>815.85</i>
Refunds,	507.24	3,431.97	70.14	449.69
Agency, trust, and investment,	17,273.64	65,824.80	19,102.74	48,405.09
<i>Taxes and licenses for State,</i>	<i>8,877.19</i>	<i>10,438.00</i>	<i>9,500.00</i>	<i>22,392.66</i>
<i>Taxes for county,</i>	<i>7,227.25</i>	<i>4,649.87</i>	<i>8,047.93</i>	<i>9,828.77</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,169.20</i>	<i>50,736.93</i>	<i>1,554.81</i>	<i>16,183.66</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$141,907.52	\$183,132.79	\$152,181.99	\$179,220.93
Permanent debt (except from sinking funds),	10,300.00	17,790.28	15,428.22	27,470.00
Sinking fund requirements from revenue,	—	5,550.00	600.00	2,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	18,602.16	98,890.55	20,281.29	97,289.87
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	80,738.20	128,000.00	40,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	32,979.33	15,593.76	3,433.02	1,265.54
Agency, trust, and investment,	17,273.64	65,824.80	19,102.74	48,405.09
Total payments,	\$251,062.65	\$457,520.38	\$339,027.26	\$395,651.43
Balance on hand, including funds,	15,754.28	68,585.21	24,488.98	53,063.72
GRAND TOTAL,	\$266,816.93	\$526,105.59	\$363,516.24	\$448,715.15

¹ Includes \$4,579.68 for gas.² Includes \$9,164.34 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 10.

RECEIPTS.	Milton POPULATION 7,924	Bridgewater POPULATION 7,688	Marblehead POPULATION 7,338	Andover POPULATION 7,301
REVENUE.	\$437,478.45	\$70,442.14	\$246,203.13	\$188,434.68
General,	351,352.98	61,471.72	153,668.50	143,585.06
<i>Taxes,</i>	<i>348,684.72</i>	<i>59,105.70</i>	<i>152,454.89</i>	<i>142,319.83</i>
Property and poll,	240,123.38	50,797.90	146,176.76	95,771.15
Corporation, bank, etc.,	108,561.34	8,307.80	6,278.13	46,542.68
<i>Licenses and permits,</i>	<i>71.75</i>	<i>153.00</i>	<i>104.50</i>	<i>154.50</i>
<i>Fines and forfeits,</i>	<i>316.31</i>	<i>202.22</i>	<i>220.30</i>	<i>114.85</i>
<i>Grants and gifts,</i>	<i>2,280.20</i>	<i>2,010.80</i>	<i>888.81</i>	<i>1,001.88</i>
For expenses,	2,280.20	1,434.60	888.81	1,001.88
For outlays,	—	576.20	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	86,125.47	8,970.42	92,534.63	44,849.62
<i>Special assessments,</i>	<i>7,781.43</i>	<i>128.50</i>	<i>940.18</i>	<i>4,709.26</i>
To meet expenses,	3,708.34	35.35	755.98	4,591.99
To meet outlays,	4,073.09	93.15	184.20	113.27
<i>Privileges,</i>	<i>2,664.63</i>	<i>2,552.44</i>	<i>1,024.03</i>	<i>1,966.94</i>
<i>Departmental,</i>	<i>12,745.41</i>	<i>4,944.40</i>	<i>18,496.03</i>	<i>5,883.90</i>
General government,	288.50	1,127.42	1,186.80	513.00
Protection of persons and property,	7,428.29	284.79	806.02	638.68
Health and sanitation,	—	288.40	—	752.61
Highways,	260.38	461.12	34.42	158.60
Charities,	743.23	889.49	1,354.06	980.70
Soldiers' benefits,	1,389.00	1,418.00	14,767.00	1,896.00
Education,	1,128.83	331.45	2.50	659.24
Libraries,	506.68	143.73	86.58	124.57
Recreation,	742.44	—	86.55	10.50
Unclassified,	258.06	—	172.10	150.00
<i>Public service enterprises,</i>	<i>52,793.52</i>	<i>—</i>	<i>68,410.54</i>	<i>20,229.90</i>
Electric light,	—	—	38,064.12	—
Water,	52,793.52	—	30,329.97	20,149.15
All other,	—	—	16.45	80.75
<i>Cemeteries,</i>	<i>4,417.12</i>	<i>—</i>	<i>360.00</i>	<i>534.00</i>
<i>Interest,</i>	<i>5,728.36</i>	<i>1,345.08</i>	<i>3,313.85</i>	<i>11,529.62</i>
On sinking funds,	—	—	841.27	1,736.42
On trust and investment funds,	2,638.58	835.24	2,140.28	7,898.51
All other,	3,084.78	509.84	332.30	1,894.69
NON-REVENUE.	\$292,979.56	\$69,125.83	\$169,811.88	\$237,488.02
Offsets to outlays,	—	1,000.00	2,262.85	9,059.33
<i>Departmental,</i>	<i>—</i>	<i>1,000.00</i>	<i>210.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,052.85</i>	<i>9,059.33</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	160,081.64	54,207.27	130,378.00	137,503.90
<i>Loans, general purposes,</i>	<i>5,081.64</i>	<i>26,000.00</i>	<i>—</i>	<i>17,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>	<i>10,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>155,000.00</i>	<i>26,000.00</i>	<i>100,000.00</i>	<i>85,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>2,207.27</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>378.00</i>	<i>503.90</i>
Transfers,	48,392.33	1,275.05	2,625.81	23,666.71
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>48,392.33</i>	<i>1,275.05</i>	<i>2,625.81</i>	<i>23,666.71</i>
Refunds,	12,640.23	—	304.17	238.85
Agency, trust, and investment,	71,865.36	12,643.51	34,241.05	67,019.23
<i>Taxes and licenses for State,</i>	<i>45,069.21</i>	<i>5,750.00</i>	<i>14,043.97</i>	<i>14,210.64</i>
<i>Taxes for county,</i>	<i>19,546.15</i>	<i>4,889.04</i>	<i>11,266.47</i>	<i>11,394.92</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>7,250.00</i>	<i>2,004.47</i>	<i>8,930.61</i>	<i>41,413.67</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$437,478.45	\$71,442.14	\$248,465.98	\$197,494.01
Premiums,	—	—	378.00	503.90
Municipal indebtedness,	160,081.64	54,207.27	130,000.00	137,000.00
Transfers and refunds,	61,032.56	1,275.05	2,929.98	23,905.56
Agency, trust, and investment,	71,865.36	12,643.51	34,241.05	67,019.23
Total receipts,	\$730,458.01	\$139,567.97	\$416,015.01	\$425,922.70
<i>Balance on hand, including funds,</i>	<i>76,140.53</i>	<i>12,967.69</i>	<i>51,563.76</i>	<i>21,252.40</i>
GRAND TOTAL,	\$806,598.54	\$152,535.66	\$467,578.77	\$447,175.10

Graded According to Population of 1910 — Continued.

GROUP 10.

PAYMENTS.	Milton POPULATION 7,924	Bridgewater POPULATION 7,688	Marblehead POPULATION 7,338	Andover POPULATION 7,301
Maintenance,	\$333,068.06	\$61,001.63	\$186,819.23	\$125,014.80
<i>Departmental,</i>	<i>299,062.61</i>	<i>61,001.63</i>	<i>135,779.43</i>	<i>114,311.51</i>
General government,	17,322.29	3,741.73	15,974.89	8,126.81
Protection of persons and property,	86,739.90	8,939.77	23,544.99	16,797.34
Health and sanitation,	20,933.00	1,577.64	6,904.52	3,644.12
Highways,	47,811.19	9,027.04	16,270.85	20,713.43
Charities,	6,977.53	3,995.73	9,894.39	9,186.63
Soldiers' benefits,	2,446.25	1,694.25	21,214.01	2,431.59
Education,	89,710.98	29,016.44	36,509.59	46,132.12
Libraries,	11,385.06	2,426.70	1,691.34	4,998.05
Recreation,	11,049.44	2.20	2,259.48	758.09
Unclassified,	4,676.97	580.13	1,515.37	1,523.33
<i>Public service enterprises,</i>	<i>24,122.54</i>	<i>—</i>	<i>49,268.63</i>	<i>8,763.38</i>
Electric light,	—	—	37,272.76	—
Water,	24,122.54	—	11,995.87	8,672.12
All other,	—	—	—	91.26
<i>Cemeteries,</i>	<i>9,890.91</i>	<i>—</i>	<i>1,745.03</i>	<i>1,659.51</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>26.14</i>	<i>280.00</i>
Interest,	51,460.22	491.46	14,678.30	12,882.29
<i>Loans, general purposes,</i>	<i>33,819.59</i>	<i>491.46</i>	<i>5,594.14</i>	<i>6,112.01</i>
<i>Loans, public service enterprises,</i>	<i>17,640.63</i>	<i>—</i>	<i>9,084.16</i>	<i>6,770.28</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	45,262.73	39,375.70	75,352.93	45,017.02
<i>Departmental,</i>	<i>37,445.85</i>	<i>39,375.70</i>	<i>51,988.04</i>	<i>18,756.40</i>
General government,	—	—	90.00	367.50
Protection of persons and property,	1,209.26	564.42	11,205.70	5,800.00
Health and sanitation,	12,544.33	—	911.01	1,349.19
Highways,	21,304.86	10,504.00	19,117.19	9,992.41
Charities,	—	—	—	—
Education,	1,425.31	27,485.60	414.14	—
Libraries,	—	821.68	—	—
Recreation,	962.09	—	248.00	1,247.30
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>7,816.88</i>	<i>—</i>	<i>43,366.89</i>	<i>26,260.62</i>
Electric light,	—	—	2,515.15	—
Water,	7,816.88	—	40,851.74	26,260.62
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	194,157.11	32,000.00	124,500.00	142,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>39,157.11</i>	<i>6,000.00</i>	<i>24,500.00</i>	<i>14,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>155,000.00</i>	<i>26,000.00</i>	<i>100,000.00</i>	<i>103,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	48,392.33	1,275.05	2,625.81	23,666.71
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>5,307.51</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>48,392.33</i>	<i>1,275.05</i>	<i>1,625.81</i>	<i>18,359.20</i>
Refunds,	12,640.23	—	304.17	238.85
Agency, trust, and investment,	75,744.08	11,743.51	36,917.34	71,845.20
<i>Taxes and licenses for State,</i>	<i>45,069.21</i>	<i>5,750.00</i>	<i>14,043.97</i>	<i>14,210.64</i>
<i>Taxes for county,</i>	<i>19,546.15</i>	<i>4,889.04</i>	<i>11,266.47</i>	<i>11,394.92</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,128.72</i>	<i>1,104.47</i>	<i>11,606.90</i>	<i>46,239.64</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$384,526.28	\$61,493.09	\$201,497.53	\$137,897.09
Permanent debt (except from sinking funds),	39,157.11	6,000.00	24,500.00	14,000.00
Sinking fund requirements from revenue,	—	—	1,000.00	5,307.51
Premiums paid to sinking funds,	—	—	—	—
Outlays,	45,262.73	39,375.70	75,352.93	45,017.02
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	25,000.00
Temporary loans,	155,000.00	26,000.00	100,000.00	103,000.00
Transfers (except to sinking funds) and refunds,	61,032.56	1,275.05	1,929.98	18,598.05
Agency, trust, and investment,	75,744.08	11,743.51	36,917.34	71,845.20
Total payments,	\$760,722.76	\$145,887.35	\$441,197.78	\$420,664.87
Balance on hand, including funds,	45,875.78	6,648.31	26,380.99	26,510.23
GRAND TOTAL,	\$806,598.54	\$152,535.66	\$467,578.77	\$447,175.10

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 11.

RECEIPTS.	Whitman POPULATION 7,292	Stoneham POPULATION 7,090	Rockland POPULATION 6,928	Montague POPULATION 6,866
REVENUE.	\$145,367.81	\$169,584.43	\$142,618.04	\$104,903.37
General,	108,107.35	117,821.88	107,322.55	95,769.15
<i>Taxes,</i>	<i>102,549.82</i>	<i>115,907.53</i>	<i>106,297.75</i>	<i>86,478.63</i>
Property and poll,	98,313.25	111,099.83	96,809.59	80,849.43
Corporation, bank, etc.,	4,236.57	4,807.70	9,481.16	5,629.20
<i>Licenses and permits,</i>	<i>84.00</i>	<i>244.00</i>	<i>128.50</i>	<i>6,001.25</i>
<i>Fines and forfeits,</i>	<i>473.53</i>	<i>363.00</i>	<i>97.40</i>	<i>720.00</i>
<i>Grants and gifts,</i>	<i>5,000.00</i>	<i>1,367.35</i>	<i>802.90</i>	<i>1,969.27</i>
For expenses,	—	1,367.35	777.90	1,969.27
For outlays,	5,000.00	—	25.00	—
<i>All other,</i>	—	—	—	—
Commercial,	37,260.46	51,762.55	35,295.49	9,134.22
<i>Special assessments,</i>	—	<i>5,467.77</i>	—	<i>1,335.04</i>
To meet expenses,	—	2,004.01	—	897.79
To meet outlays,	—	3,463.76	—	437.25
<i>Privileges,</i>	<i>1,916.10</i>	<i>1,918.31</i>	<i>1,908.36</i>	<i>782.38</i>
<i>Departmental,</i>	<i>10,812.56</i>	<i>12,606.64</i>	<i>9,923.04</i>	<i>6,720.53</i>
General government,	1,223.74	169.59	1.00	95.00
Protection of persons and property,	140.18	2,076.62	96.03	586.28
Health and sanitation,	218.17	39.02	—	—
Highways,	94.55	247.46	1,163.44	1,495.59
Charities,	1,301.95	4,821.28	1,953.01	1,503.80
Soldiers' benefits,	6,345.00	4,811.00	5,818.25	2,063.00
Education,	1,460.12	230.67	784.15	777.10
Libraries,	128.85	91.00	109.13	199.81
Recreation,	—	60.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>17,923.85</i>	<i>26,228.95</i>	<i>21,715.84</i>	—
Electric light,	—	—	—	—
Water,	17,923.85	26,064.05	21,715.84	—
All other,	—	164.90	—	—
<i>Cemeteries,</i>	—	<i>2,210.05</i>	—	—
<i>Interest,</i>	<i>6,507.95</i>	<i>3,330.83</i>	<i>1,748.25</i>	<i>296.22</i>
On sinking funds,	3,303.97	—	—	—
On trust and investment funds,	167.44	937.68	—	—
All other,	3,036.54	2,363.15	1,748.25	296.22
NON-REVENUE.	\$210,003.13	\$143,938.64	\$121,287.80	\$97,262.53
Offsets to outlays,	1,800.00	1,988.96	1,125.81	4,526.95
<i>Departmental,</i>	<i>1,800.00</i>	<i>1,077.96</i>	—	<i>4,526.95</i>
<i>Public service enterprises,</i>	—	<i>911.00</i>	<i>1,125.81</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	183,653.73	122,359.56	105,000.00	69,500.00
<i>Loans, general purposes,</i>	<i>50,000.00</i>	<i>11,250.00</i>	<i>35,000.00</i>	<i>19,500.00</i>
<i>Loans, public service enterprises,</i>	<i>1,000.00</i>	<i>11,000.00</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>132,000.00</i>	<i>100,000.00</i>	<i>70,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>653.73</i>	<i>109.56</i>	—	—
Transfers,	6,851.98	4,177.52	265.11	3,309.70
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>6,851.98</i>	<i>4,177.52</i>	<i>265.11</i>	<i>3,309.70</i>
Refunds,	25.31	302.02	1,196.78	11.50
Agency, trust, and investment,	17,672.11	15,110.58	13,700.10	19,914.38
<i>Taxes and licenses for State,</i>	<i>8,651.13</i>	<i>9,019.04</i>	<i>7,250.00</i>	<i>11,382.61</i>
<i>Taxes for county,</i>	<i>7,120.98</i>	<i>4,815.85</i>	<i>6,164.44</i>	<i>8,184.99</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,000.00</i>	<i>1,275.69</i>	<i>285.66</i>	<i>346.78</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$147,167.81	\$171,573.39	\$143,743.85	\$109,430.32
Premiums,	653.73	109.56	—	—
Municipal indebtedness,	183,000.00	122,250.00	105,000.00	69,500.00
Transfers and refunds,	6,877.29	4,479.54	1,461.89	3,321.20
Agency, trust, and investment,	17,672.11	15,110.58	13,700.10	19,914.38
Total receipts,	\$355,370.94	\$313,523.07	\$263,905.84	\$202,165.90
Balance on hand, including funds,	8,106.07	13,276.49	24,712.40	2,067.70
GRAND TOTAL,	\$363,477.01	\$326,799.56	\$288,618.24	\$204,233.60

Graded According to Population of 1910 — Continued.

GROUP 11.

PAYMENTS.	Whitman POPULATION 7,292	Stoneham POPULATION 7,090	Rockland POPULATION 6,928	Montague POPULATION 6,866
Maintenance,	\$111,965.41	\$125,689.65	\$109,837.21	\$86,095.67
<i>Departmental,</i>	<i>100,966.18</i>	<i>112,000.27</i>	<i>97,604.41</i>	<i>86,095.67</i>
General government,	9,946.67	6,942.42	8,061.72	5,955.79
Protection of persons and property,	12,785.43	16,844.22	11,448.96	4,543.91
Health and sanitation,	2,199.19	6,795.81	1,874.64	5,261.08
Highways,	16,062.12	17,076.32	16,811.81	15,066.95
Charities,	8,219.57	10,776.79	11,791.42	9,403.42
Soldiers' benefits,	7,630.13	7,454.65	8,099.39	2,135.08
Education,	38,115.76	38,720.24	34,766.19	38,692.27
Libraries,	2,252.42	2,345.77	2,633.68	3,505.71
Recreation,	2,877.41	1,522.50	1,065.00	531.81
Unclassified,	877.48	3,581.55	1,051.60	999.65
<i>Public service enterprises,</i>	<i>10,999.23</i>	<i>10,676.60</i>	<i>12,219.36</i>	—
Electric light,	—	—	—	—
Water,	10,999.23	10,551.93	12,219.36	—
All other,	—	124.67	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,852.78</i>	<i>13.44</i>	—
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
Interest,	12,706.91	20,554.37	7,792.00	2,366.29
<i>Loans, general purposes,</i>	<i>6,706.91</i>	<i>10,974.29</i>	<i>6,172.00</i>	<i>2,566.29</i>
<i>Loans, public service enterprises,</i>	<i>6,000.00</i>	<i>9,580.08</i>	<i>1,620.00</i>	—
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
Outlays,	37,587.84	28,055.78	17,861.70	19,937.78
<i>Departmental,</i>	<i>33,201.43</i>	<i>16,092.23</i>	<i>14,586.80</i>	<i>19,937.78</i>
General government,	5,904.72	1,100.00	207.50	—
Protection of persons and property,	71.60	675.00	6,436.39	304.36
Health and sanitation,	1,267.22	7,457.58	50.00	5,919.39
Highways,	4,197.59	6,212.66	5,263.02	13,323.25
Charities,	—	—	—	—
Education,	21,760.30	—	2,609.89	390.78
Libraries,	—	—	—	—
Recreation,	—	646.99	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,386.41</i>	<i>11,963.55</i>	<i>3,274.90</i>	—
Electric light,	—	—	—	—
Water,	4,386.41	11,963.55	3,274.90	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
Municipal indebtedness,	143,050.00	116,991.70	119,670.00	64,900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>11,050.00</i>	<i>16,991.70</i>	<i>14,670.00</i>	<i>9,900.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>132,000.00</i>	<i>100,000.00</i>	<i>105,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	6,851.98	4,177.52	265.11	3,309.70
<i>To sinking funds from revenue,</i>	<i>2,900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,951.98</i>	<i>4,177.52</i>	<i>265.11</i>	<i>3,309.70</i>
Refunds,	25.31	302.02	1,196.78	11.50
Agency, trust, and investment,	24,043.52	15,190.26	13,700.10	19,914.38
<i>Taxes and licenses for State,</i>	<i>8,551.13</i>	<i>9,019.04</i>	<i>7,250.00</i>	<i>11,382.61</i>
<i>Taxes for county,</i>	<i>7,120.98</i>	<i>4,815.85</i>	<i>6,164.44</i>	<i>8,184.99</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,371.41</i>	<i>1,855.37</i>	<i>285.66</i>	<i>346.78</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$124,672.32	\$146,144.02	\$117,629.21	\$88,461.96
Permanent debt (except from sinking funds),	11,050.00	16,991.70	14,670.00	9,900.00
Sinking fund requirements from revenue,	2,900.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	37,587.84	28,055.78	17,861.70	19,937.78
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	132,000.00	100,000.00	105,000.00	55,000.00
Transfers (except to sinking funds) and refunds,	3,977.29	4,479.54	1,461.89	3,321.20
Agency, trust, and investment,	24,043.52	15,190.26	13,700.10	19,914.38
Total payments,	\$336,230.97	\$310,861.30	\$270,322.90	\$196,535.32
Balance on hand, including funds,	27,246.04	15,938.26	18,295.34	7,688.28
GRAND TOTAL,	\$363,477.01	\$326,799.56	\$288,618.24	\$204,223.60

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 12.**

RECEIPTS.	Hudson POPULATION 6,743	Spencer POPULATION 6,740	Concord POPULATION 6,421	Maynard POPULATION 6,390
REVENUE.	\$140,340.74	\$116,244.70	\$225,614.65	\$88,181.50
General,	87,198.99	76,924.30	130,958.30	66,659.03
<i>Taxes,</i>	<i>85,004.63</i>	<i>68,907.86</i>	<i>128,820.81</i>	<i>59,637.07</i>
Property and poll,	70,263.23	58,079.69	108,176.19	58,648.47
Corporation, bank, etc.,	14,741.40	10,828.17	20,644.62	988.60
<i>Licenses and permits,</i>	<i>72.50</i>	<i>7,588.00</i>	<i>206.00</i>	<i>6,285.75</i>
<i>Fines and forfeits,</i>	<i>411.82</i>	<i>55.37</i>	<i>164.18</i>	<i>346.72</i>
<i>Grants and gifts,</i>	<i>1,710.04</i>	<i>373.07</i>	<i>1,767.31</i>	<i>389.49</i>
For expenses,	710.04	373.07	1,767.31	389.49
For outlays,	1,000.00	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	53,141.75	39,320.40	94,656.36	21,522.47
<i>Special assessments,</i>	<i>502.38</i>	<i>1,222.86</i>	<i>452.71</i>	<i>1,157.91</i>
To meet expenses,	502.38	1,222.86	452.71	369.20
To meet outlays,	—	—	—	788.71
<i>Privileges,</i>	<i>869.92</i>	<i>1,020.56</i>	<i>499.90</i>	<i>144.26</i>
<i>Departmental,</i>	<i>11,311.57</i>	<i>7,875.57</i>	<i>15,850.64</i>	<i>1,948.88</i>
General government,	2,027.90	748.00	410.20	—
Protection of persons and property,	368.42	96.66	3,159.24	23.00
Health and sanitation,	4,878.48	55.67	202.64	—
Highways,	470.43	589.90	969.12	—
Charities,	817.88	3,121.43	3,311.46	1,420.36
Soldiers' benefits,	1,756.00	2,537.00	452.00	440.00
Education,	882.89	581.40	7,315.98	46.83
Libraries,	75.57	9.00	18.00	18.69
Recreation,	34.00	—	—	—
Unclassified,	—	136.51	12.00	—
<i>Public service enterprises,</i>	<i>38,181.07</i>	<i>12,339.96</i>	<i>68,499.61</i>	<i>14,268.84</i>
Electric light,	24,319.88	—	40,220.58	—
Water,	13,861.19	12,339.96	28,279.03	14,268.84
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>148.00</i>	<i>184.50</i>	<i>1,002.29</i>	<i>561.50</i>
<i>Interest,</i>	<i>2,128.81</i>	<i>16,676.95</i>	<i>8,351.21</i>	<i>3,441.08</i>
On sinking funds,	—	9,523.18	2,621.18	2,686.24
On trust and investment funds,	573.18	5,438.12	4,999.23	161.00
All other,	1,555.63	1,715.65	730.80	593.84
NON-REVENUE.	\$42,295.29	\$101,179.37	\$154,514.46	\$30,557.92
Offsets to outlays,	1,341.82	70.00	5,442.49	247.65
<i>Departmental,</i>	<i>468.76</i>	<i>70.00</i>	<i>3,533.69</i>	—
<i>Public service enterprises,</i>	<i>873.06</i>	—	<i>1,908.80</i>	<i>247.65</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	17,086.00	32,000.00	113,500.00	10,000.00
<i>Loans, general purposes,</i>	—	—	<i>10,500.00</i>	—
<i>Loans, public service enterprises,</i>	<i>7,000.00</i>	—	<i>8,000.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>32,000.00</i>	<i>95,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	<i>86.00</i>	—	—	—
Transfers,	2,182.42	11,191.37	14,184.29	5,171.40
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>2,182.42</i>	<i>11,191.37</i>	<i>14,184.29</i>	<i>5,171.40</i>
Refunds,	280.80	457.40	504.16	163.34
Agency, trust, and investment,	21,404.25	57,460.60	20,883.52	14,975.53
<i>Taxes and licenses for State,</i>	<i>8,707.77</i>	<i>10,280.70</i>	<i>13,100.06</i>	<i>8,937.25</i>
<i>Taxes for county,</i>	<i>4,162.27</i>	<i>4,272.00</i>	<i>6,673.39</i>	<i>3,818.28</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>8,534.21</i>	<i>42,907.90</i>	<i>1,110.07</i>	<i>2,200.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$141,682.56	\$116,314.70	\$231,057.15	\$88,429.15
Premiums,	86.00	—	—	—
Municipal indebtedness,	17,000.00	32,000.00	113,500.00	10,000.00
Transfers and refunds,	2,463.22	11,648.77	14,688.45	5,334.74
Agency, trust, and investment,	21,404.25	57,460.60	20,883.52	14,975.53
Total receipts,	\$182,636.03	\$217,424.07	\$380,129.12	\$118,739.42
<i>Balance on hand, including funds,</i>	<i>36,914.48</i>	<i>4,525.11</i>	<i>49,865.66</i>	<i>11,270.95</i>
GRAND TOTAL,	\$219,550.51	\$221,949.18	\$429,994.78	\$130,010.37

Graded According to Population of 1910 — Continued.

GROUP 12.

PAYMENTS.	Hudson Population 6,743	Spencer Population 6,740	Concord Population 6,421	Maynard Population 6,390
Maintenance,	\$102,707.00	\$72,759.99	\$176,230.40	\$63,375.22
<i>Departmental,</i>	<i>80,737.87</i>	<i>68,132.79</i>	<i>129,576.60</i>	<i>57,646.82</i>
General government,	8,465.22	6,715.15	7,213.65	3,714.20
Protection of persons and property,	15,400.23	6,563.78	22,285.63	7,950.11
Health and sanitation,	4,420.79	2,073.06	7,799.42	2,580.65
Highways,	9,231.88	13,645.53	21,078.17	8,115.65
Charities,	6,649.98	7,303.49	8,135.35	4,493.57
Soldiers' benefits,	2,899.37	4,696.31	827.00	588.00
Education,	30,031.02	25,129.58	55,401.21	28,383.73
Libraries,	2,104.62	1,480.78	4,192.67	1,154.11
Recreation,	269.92	71.61	734.52	235.00
Unclassified,	1,264.84	453.50	1,909.04	430.80
<i>Public service enterprises,</i>	<i>21,259.73</i>	<i>2,117.73</i>	<i>43,866.57</i>	<i>5,200.84</i>
Electric light,	18,645.68	—	36,876.35	—
Water,	2,614.05	2,117.73	6,990.22	5,200.84
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>709.40</i>	<i>441.60</i>	<i>2,699.90</i>	<i>528.66</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>2,067.87</i>	<i>87.27</i>	<i>—</i>
Interest,	11,298.00	12,030.28	21,663.76	5,862.37
<i>Loans, general purposes,</i>	<i>6,260.63</i>	<i>1,766.28</i>	<i>10,878.76</i>	<i>862.37</i>
<i>Loans, public service enterprises,</i>	<i>5,037.37</i>	<i>10,264.00</i>	<i>10,785.00</i>	<i>5,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	16,463.11	4,321.56	86,331.38	4,831.77
<i>Departmental,</i>	<i>5,706.06</i>	<i>4,171.75</i>	<i>56,033.69</i>	<i>3,629.19</i>
General government,	3,060.99	—	90.00	—
Protection of persons and property,	115.00	259.83	—	—
Health and sanitation,	1,633.92	96.91	2,680.03	—
Highways,	896.15	3,815.01	4,653.45	2,850.22
Charities,	—	—	—	—
Education,	—	—	48,096.85	467.75
Libraries,	—	—	—	—
Recreation,	—	—	513.36	311.22
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>10,757.05</i>	<i>149.81</i>	<i>30,297.69</i>	<i>1,202.58</i>
Electric light,	3,238.13	—	5,447.43	—
Water,	7,518.92	149.81	24,850.26	1,202.58
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	37,550.00	43,411.99	84,000.00	16,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>37,550.00</i>	<i>6,411.99</i>	<i>9,000.00</i>	<i>6,300.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>37,000.00</i>	<i>75,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,182.42	11,191.37	14,184.29	5,171.40
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,500.00</i>	<i>9,020.00</i>	<i>5,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,182.42</i>	<i>6,691.37</i>	<i>5,164.29</i>	<i>171.40</i>
Refunds,	280.80	457.40	504.16	163.34
Agency, trust, and investment,	21,576.73	71,830.62	21,734.72	23,699.28
<i>Taxes and licenses for State,</i>	<i>8,707.77</i>	<i>10,280.70</i>	<i>13,100.06</i>	<i>8,957.25</i>
<i>Taxes for county,</i>	<i>4,162.27</i>	<i>4,272.00</i>	<i>6,673.39</i>	<i>3,818.28</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>8,706.69</i>	<i>57,277.92</i>	<i>1,961.27</i>	<i>10,923.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$114,095.00	\$84,790.27	\$197,894.16	\$69,237.59
Permanent debt (except from sinking funds),	27,550.00	6,411.99	9,000.00	6,300.00
Sinking fund requirements from revenue,	—	4,500.00	9,020.00	5,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	16,463.11	4,321.56	86,331.38	4,831.77
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	37,000.00	75,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	2,463.22	7,148.77	5,668.45	334.74
Agency, trust, and investment,	21,576.73	71,830.62	21,734.72	23,699.28
Total payments,	\$192,058.06	\$216,003.21	\$404,648.71	\$119,403.38
Balance on hand, including funds,	27,492.45	5,945.97	25,346.07	10,606.99
GRAND TOTAL,	\$219,550.51	\$221,949.18	\$429,994.78	\$130,010.37

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Stoughton POPULATION 6,316	Swampscott POPULATION 6,204	Great Barrington POPULATION 5,926	Reading POPULATION 5,818
REVENUE.	\$126,410.12	\$249,601.99	\$101,526.32	\$207,064.09
General,	94,212.55	190,741.25	91,571.19	123,566.05
<i>Taxes,</i>	<i>92,087.77</i>	<i>189,768.54</i>	<i>82,123.15</i>	<i>121,575.08</i>
Property and poll,	86,760.57	165,323.16	73,065.33	112,082.04
Corporation, bank, etc.,	5,327.20	24,445.38	9,057.82	9,493.04
<i>Licenses and permits,</i>	<i>508.50</i>	<i>166.50</i>	<i>8,534.00</i>	<i>66.26</i>
<i>Fines and forfeits,</i>	<i>824.00</i>	<i>181.80</i>	<i>459.56</i>	<i>248.00</i>
<i>Grants and gifts,</i>	<i>792.28</i>	<i>624.41</i>	<i>454.48</i>	<i>1,676.71</i>
For expenses,	792.28	624.41	454.48	702.47
For outlays,	—	—	—	974.24
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	32,197.57	58,860.74	9,955.13	83,493.04
<i>Special assessments,</i>	<i>598.17</i>	<i>6,667.28</i>	<i>918.37</i>	<i>1,071.64</i>
To meet expenses,	—	6,145.11	918.37	997.37
To meet outlays,	598.17	522.17	—	74.27
<i>Privileges,</i>	<i>1,007.18</i>	<i>909.98</i>	<i>1,318.87</i>	<i>2,653.67</i>
<i>Departmental,</i>	<i>11,279.11</i>	<i>4,926.52</i>	<i>5,257.88</i>	<i>9,862.65</i>
General government,	2,326.75	458.53	786.87	14.05
Protection of persons and property,	733.59	194.37	82.24	2,075.13
Health and sanitation,	70.57	15.00	—	4.57
Highways,	208.01	77.50	1,004.47	90.54
Charities,	3,412.62	456.47	1,007.13	2,361.42
Soldiers' benefits,	4,140.00	3,139.00	1,746.00	2,122.00
Education,	283.85	214.50	1,273.17	2,576.74
Libraries,	99.85	18.75	—	117.41
Recreation,	—	352.40	58.00	—
Unclassified,	3.87	—	—	500.79
<i>Public service enterprises,</i>	<i>16,154.08</i>	<i>39,902.54</i>	<i>—</i>	<i>64,958.92</i>
Electric light,	—	—	—	41,873.91
Water,	16,154.08	39,902.54	—	23,085.01
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,270.78</i>	<i>227.00</i>	<i>1,583.21</i>
<i>Interest,</i>	<i>3,159.03</i>	<i>5,183.64</i>	<i>1,533.01</i>	<i>3,267.95</i>
On sinking funds,	—	2,088.42	891.23	—
On trust and investment funds,	1,047.42	363.53	536.41	432.57
All other,	2,111.61	2,731.69	105.37	2,935.38
NON-REVENUE.	\$94,945.50	\$188,717.87	\$42,445.64	\$186,984.12
Offsets to outlays,	96.17	—	2,658.61	3,659.79
<i>Departmental,</i>	<i>96.17</i>	<i>—</i>	<i>2,658.61</i>	<i>2,699.44</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>960.35</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	68,000.00	151,659.60	10,000.00	139,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>43,646.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>	<i>24,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>68,000.00</i>	<i>100,000.00</i>	<i>10,000.00</i>	<i>115,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>13.60</i>	<i>—</i>	<i>—</i>
Transfers,	17,561.19	4,182.88	2,770.00	13,884.36
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	17,561.19	4,182.88	2,770.00	13,884.36
Refunds,	202.35	373.40	9.40	620.18
Agency, trust, and investment,	9,085.79	32,501.99	27,007.63	29,819.79
<i>Taxes and licenses for State,</i>	<i>6,250.00</i>	<i>16,937.50</i>	<i>15,345.16</i>	<i>9,701.02</i>
<i>Taxes for county,</i>	<i>2,784.35</i>	<i>15,556.29</i>	<i>11,262.47</i>	<i>5,066.64</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>51.44</i>	<i>8.20</i>	<i>400.00</i>	<i>15,062.13</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$126,506.29	\$249,601.99	\$104,184.93	\$210,723.88
Premiums,	—	13.60	—	—
Municipal indebtedness,	68,000.00	151,646.00	10,000.00	139,000.00
Transfers and refunds,	17,763.54	4,556.28	2,779.40	14,504.54
Agency, trust, and investment,	9,085.79	32,501.99	27,007.63	29,819.79
Total receipts,	\$221,355.62	\$438,319.86	\$143,971.96	\$394,048.21
Balance on hand, including funds,	19,837.39	123,451.14	51,976.66	7,716.40
GRAND TOTAL,	\$241,192.92	\$561,771.00	\$195,948.62	\$401,764.61

Graded According to Population of 1910 — Continued.

GROUP 13.

PAYMENTS.	Stoughton POPULATION 6,316	Swampscott POPULATION 6,204	Great Barrington POPULATION 5,926	Reading POPULATION 5,818
Maintenance,	\$86,167.16	\$167,998.67	\$74,699.23	\$139,011.44
<i>Departmental,</i>	<i>79,872.75</i>	<i>153,361.27</i>	<i>73,770.78</i>	<i>93,067.59</i>
General government,	8,925.44	11,176.51	5,926.48	5,832.83
Protection of persons and property,	10,076.62	31,509.25	4,571.65	23,824.85
Health and sanitation,	1,352.43	12,052.42	1,875.96	3,921.29
Highways,	15,583.37	39,293.44	14,382.91	10,279.31
Charities,	9,394.33	3,798.39	4,007.16	4,868.66
Soldiers' benefits,	5,187.47	5,552.00	2,428.90	2,437.53
Education,	23,992.72	42,557.45	35,342.25	38,265.28
Libraries,	2,653.47	1,460.87	3,965.74	2,412.68
Recreation,	295.57	4,381.71	573.27	453.22
Unclassified,	2,411.33	1,579.23	696.46	1,371.94
<i>Public service enterprises,</i>	<i>6,294.41</i>	<i>13,031.66</i>	—	<i>42,307.77</i>
Electric light,	—	—	—	33,722.90
Water,	6,294.41	12,972.36	—	9,584.87
All other,	—	49.30	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,615.74</i>	<i>928.45</i>	<i>2,036.08</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	12,543.03	37,361.18	4,584.09	16,791.04
<i>Loans, general purposes,</i>	<i>4,923.03</i>	<i>22,173.55</i>	<i>4,584.09</i>	<i>6,818.23</i>
<i>Loans, public service enterprises,</i>	<i>7,620.00</i>	<i>15,018.88</i>	—	<i>9,972.81</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>168.75</i>	—	—
Outlays,	4,936.22	129,587.05	46,615.39	37,135.41
<i>Departmental,</i>	<i>1,674.02</i>	<i>118,138.56</i>	<i>46,615.39</i>	<i>8,865.84</i>
General government,	—	586.01	—	613.54
Protection of persons and property,	—	3,261.85	—	168.75
Health and sanitation,	139.00	14,228.88	—	267.30
Highways,	1,385.02	4,426.57	15,079.99	4,803.23
Charities,	150.00	—	—	—
Education,	—	85,544.25	184.84	2,456.46
Libraries,	—	—	31,246.32	556.56
Recreation,	—	10,091.00	104.24	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,262.20</i>	<i>11,448.49</i>	—	<i>28,269.57</i>
Electric light,	—	—	—	24,653.50
Water,	3,262.20	11,448.49	—	3,616.07
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	93,000.00	180,432.81	20,000.00	155,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>15,000.00</i>	<i>40,432.81</i>	<i>10,000.00</i>	<i>36,200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>78,000.00</i>	<i>140,000.00</i>	<i>10,000.00</i>	<i>119,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	17,561.19	4,182.88	2,770.00	13,884.36
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>3,000.00</i>	<i>2,750.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>17,561.19</i>	<i>1,182.88</i>	<i>20.00</i>	<i>13,884.36</i>
Refunds,	202.35	373.40	9.40	620.18
Agency, trust, and investment,	9,132.12	38,522.40	30,678.63	28,757.66
<i>Taxes and licenses for State,</i>	<i>6,250.00</i>	<i>16,937.50</i>	<i>15,345.16</i>	<i>9,701.02</i>
<i>Taxes for county,</i>	<i>2,784.35</i>	<i>15,556.29</i>	<i>11,262.47</i>	<i>5,056.64</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>97.77</i>	<i>6,028.61</i>	<i>4,071.00</i>	<i>14,000.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$98,710.19	\$205,359.85	\$79,283.32	\$155,802.48
Permanent debt (except from sinking funds),	15,000.00	40,432.81	10,000.00	36,200.00
Sinking fund requirements from revenue,	—	3,000.00	2,750.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,936.22	129,587.05	46,615.39	37,135.41
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	78,000.00	140,000.00	10,000.00	119,000.00
Transfers (except to sinking funds) and refunds,	17,763.54	1,556.28	29.40	14,504.54
Agency, trust, and investment,	9,132.12	38,522.40	30,678.63	28,757.66
Total payments,	\$223,542.07	\$558,458.39	\$179,356.74	\$391,400.09
Balance on hand, including funds,	17,650.85	3,312.61	16,591.88	10,364.52
GRAND TOTAL,	\$241,192.92	\$561,771.00	\$195,948.62	\$401,764.61

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 14.

RECEIPTS.	Ipswich POPULATION 5,777	Grafton POPULATION 5,705	Winchendon POPULATION 5,678	Blackstone POPULATION 5,648
REVENUE.	\$139,767.98	\$74,835.98	\$106,265.02	\$52,695.16
General,	91,732.57	64,229.19	81,436.15	48,704.68
<i>Taxes,</i>	<i>84,877.16</i>	<i>56,804.11</i>	<i>72,746.03</i>	<i>43,856.44</i>
Property and poll,	76,765.13	48,791.29	71,077.62	42,444.58
Corporation, bank, etc.,	8,112.03	8,012.82	1,668.41	1,411.86
<i>Licenses and permits,</i>	<i>4,531.75</i>	<i>5,710.50</i>	<i>6,329.75</i>	<i>3,892.75</i>
<i>Fines and forfeits,</i>	<i>438.70</i>	<i>42.07</i>	<i>1,131.50</i>	<i>475.47</i>
<i>Grants and gifts,</i>	<i>1,934.96</i>	<i>1,672.51</i>	<i>1,325.87</i>	<i>480.02</i>
For expenses,	334.96	1,672.51	1,228.87	480.02
For outlays,	1,600.00	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	47,985.41	10,506.79	24,828.87	3,990.48
<i>Special assessments,</i>	<i>1,515.39</i>	<i>130.25</i>	<i>631.72</i>	—
To meet expenses,	1,515.39	130.25	412.22	—
To meet outlays,	—	—	219.50	—
<i>Privileges,</i>	<i>1,451.21</i>	<i>2,049.06</i>	—	<i>882.62</i>
<i>Departmental,</i>	<i>10,103.48</i>	<i>6,059.26</i>	<i>5,802.85</i>	<i>3,059.66</i>
General government,	576.05	877.50	471.24	—
Protection of persons and property,	1,427.34	39.64	101.23	112.57
Health and sanitation,	610.23	—	43.87	—
Highways,	633.04	14.00	1,446.66	—
Charities,	2,419.73	3,949.53	2,628.85	609.01
Soldiers' benefits,	3,093.00	1,104.00	905.00	1,716.00
Education,	1,309.48	44.24	188.25	614.65
Libraries,	—	30.35	17.75	7.43
Recreation,	—	—	—	—
Unclassified,	34.61	—	—	—
<i>Public service enterprises,</i>	<i>29,844.21</i>	—	<i>15,044.30</i>	—
Electric light,	15,549.73	—	—	—
Water,	14,233.48	—	15,044.30	—
All other,	61.00	—	—	—
<i>Cemeteries,</i>	<i>408.00</i>	<i>596.48</i>	<i>1,316.47</i>	—
<i>Interest,</i>	<i>4,663.12</i>	<i>1,771.74</i>	<i>2,033.53</i>	<i>98.20</i>
On sinking funds,	2,267.11	—	—	—
On trust and investment funds,	505.23	1,127.57	949.01	—
All other,	1,890.78	644.17	1,084.52	98.20
NON-REVENUE.	\$121,560.47	\$25,900.94	\$68,919.23	\$71,201.59
Offsets to outlays,	4,380.02	—	2,013.26	—
<i>Departmental,</i>	<i>4,340.66</i>	—	<i>1,492.85</i>	—
<i>Public service enterprises,</i>	<i>39.36</i>	—	<i>520.41</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	68,495.00	10,000.00	35,000.00	60,000.00
<i>Loans, general purposes,</i>	<i>14,495.00</i>	—	—	<i>10,000.00</i>
<i>Loans, public service enterprises,</i>	<i>2,000.00</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>52,000.00</i>	<i>10,000.00</i>	<i>35,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	17,983.96	4,563.49	3,956.44	2,139.00
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>17,983.96</i>	<i>4,563.49</i>	<i>3,956.44</i>	<i>2,139.00</i>
Refunds,	797.94	228.99	40.09	1,242.42
Agency, trust, and investment,	29,903.55	11,103.46	27,909.44	7,820.17
<i>Taxes and licenses for State,</i>	<i>10,084.55</i>	<i>6,875.50</i>	<i>12,073.23</i>	<i>5,312.75</i>
<i>Taxes for county,</i>	<i>7,107.28</i>	<i>3,079.00</i>	<i>4,310.00</i>	<i>2,501.00</i>
<i>Reimbursements for grade crossings,</i>	<i>1,305.75</i>	—	—	—
<i>Sinking and other permanent funds,</i>	<i>11,405.97</i>	<i>1,153.96</i>	<i>11,520.21</i>	<i>6.42</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$144,148.00	\$74,835.98	\$108,278.28	\$52,695.16
Premiums,	—	—	—	—
Municipal indebtedness,	68,495.00	10,000.00	35,000.00	60,000.00
Transfers and refunds,	18,781.90	4,792.48	3,995.53	3,331.42
Agency, trust, and investment,	29,903.55	11,103.46	27,909.44	7,820.17
Total receipts,	\$261,328.45	\$100,726.92	\$175,184.25	\$123,896.75
Balance on hand, including funds,	12,203.01	21,424.59	30,541.56	216.83
GRAND TOTAL,	\$273,531.46	\$122,151.51	\$205,725.81	\$124,113.58

Graded According to Population of 1910 — Continued.

GROUP 14.

PAYMENTS.	Ipswich POPULATION 5,777	Grafton POPULATION 5,705	Winchendon POPULATION 5,678	Blackstone POPULATION 5,648
Maintenance,	\$97,506.42	\$62,499.45	\$88,969.37	\$58,150.12
<i>Departmental,</i>	<i>75,585.40</i>	<i>60,874.14</i>	<i>80,326.13</i>	<i>68,160.12</i>
General government,	7,471.44	4,143.61	5,857.20	9,990.96
Protection of persons and property,	13,494.58	5,569.44	14,357.26	3,864.22
Health and sanitation,	2,484.50	781.04	1,704.51	1,060.89
Highways,	12,924.28	11,498.44	17,892.05	9,845.27
Charities,	8,192.99	10,310.40	8,248.71	5,364.74
Soldiers' benefits,	3,851.00	1,316.66	1,551.84	2,324.50
Education,	26,243.61	25,128.79	28,067.18	19,600.76
Libraries,	—	1,422.16	1,817.55	544.10
Recreation,	349.65	115.00	274.73	62.68
Unclassified,	573.35	588.60	555.10	5,492.00
<i>Public service enterprises,</i>	<i>20,241.38</i>	<i>—</i>	<i>6,222.98</i>	<i>—</i>
Electric light,	15,400.30	—	—	—
Water,	4,568.88	—	6,222.98	—
All other,	272.20	—	—	—
<i>Cemeteries,</i>	<i>1,679.64</i>	<i>1,625.31</i>	<i>2,410.26</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest,	12,674.48	3,578.89	5,040.99	2,300.18
<i>Loans, general purposes,</i>	<i>2,784.48</i>	<i>3,578.89</i>	<i>1,980.99</i>	<i>2,300.18</i>
<i>Loans, public service enterprises,</i>	<i>9,890.00</i>	<i>—</i>	<i>3,060.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	22,396.51	6,110.45	19,330.10	227.00
<i>Departmental,</i>	<i>16,238.61</i>	<i>6,110.45</i>	<i>15,469.30</i>	<i>227.00</i>
General government,	475.54	—	—	215.00
Protection of persons and property,	6,025.00	—	698.00	—
Health and sanitation,	—	—	624.04	—
Highways,	7,133.20	4,949.77	2,943.94	—
Charities,	494.57	1,160.68	546.67	—
Education,	—	—	—	—
Libraries,	—	—	10,656.65	—
Recreation,	2,110.30	—	—	12.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>6,157.90</i>	<i>—</i>	<i>3,860.80</i>	<i>—</i>
Electric light,	4,632.62	—	—	—
Water,	1,525.28	—	3,860.80	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	70,650.89	13,350.00	57,747.06	40,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>13,237.57</i>	<i>3,350.00</i>	<i>7,500.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>57,000.00</i>	<i>10,000.00</i>	<i>50,247.06</i>	<i>37,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>413.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	17,983.96	4,563.49	3,956.44	2,139.00
<i>To sinking funds from revenue,</i>	<i>3,901.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>14,082.56</i>	<i>4,563.49</i>	<i>3,956.44</i>	<i>2,139.00</i>
Refunds,	797.94	228.99	40.09	1,242.42
Agency, trust, and investment,	36,039.03	11,085.74	17,658.23	7,820.17
<i>Taxes and licenses for State,</i>	<i>10,083.30</i>	<i>6,876.50</i>	<i>12,073.23</i>	<i>5,312.75</i>
<i>Taxes for county,</i>	<i>7,107.28</i>	<i>5,079.00</i>	<i>4,310.00</i>	<i>2,501.00</i>
<i>Expenditures for grade crossings,</i>	<i>1,305.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>17,542.70</i>	<i>1,131.24</i>	<i>1,275.00</i>	<i>6.42</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$110,180.90	\$66,078.34	\$94,010.36	\$60,450.30
Permanent debt (except from sinking funds),	13,237.57	3,350.00	7,500.00	3,000.00
Sinking fund requirements from revenue,	3,901.40	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	22,396.51	6,110.45	19,330.10	227.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	57,413.32	10,000.00	50,247.06	37,000.00
Transfers (except to sinking funds) and refunds,	14,880.50	4,792.48	3,996.53	3,381.42
Agency, trust, and investment,	36,039.03	11,085.74	17,658.23	7,820.17
Total payments,	\$255,049.23	\$101,417.01	\$192,742.28	\$111,878.89
Balance on hand, including funds,	15,432.23	20,744.50	12,933.53	12,234.69
GRAND TOTAL,	\$273,531.46	\$122,161.51	\$205,725.81	\$124,113.58

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 15.

RECEIPTS.	Franklin POPULATION 5,641	Belmont POPULATION 5,542	North Andover POPULATION 5,529	Abington POPULATION 5,455
REVENUE.	\$108,558.09	\$203,973.22	\$130,265.66	\$103,968.83
General,	85,440.71	140,172.94	105,009.09	78,310.82
<i>Taxes,</i>	<i>84,243.11</i>	<i>139,541.79</i>	<i>103,882.61</i>	<i>76,768.05</i>
Property and poll,	81,376.62	118,932.75	88,439.34	69,008.18
Corporation, bank, etc.,	2,866.49	20,609.04	15,443.27	7,759.87
<i>Licenses and permits,</i>	<i>145.00</i>	<i>48.50</i>	<i>128.50</i>	<i>85.60</i>
<i>Fines and forfeits,</i>	<i>230.60</i>	<i>135.09</i>	<i>114.00</i>	<i>81.63</i>
<i>Grants and gifts,</i>	<i>822.10</i>	<i>447.56</i>	<i>883.98</i>	<i>1,375.74</i>
For expenses,	822.10	447.56	848.98	1,375.74
For outlays,	—	—	35.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	23,117.38	63,800.34	25,256.57	25,658.01
<i>Special assessments,</i>	<i>183.55</i>	<i>8,558.73</i>	<i>2,922.20</i>	<i>—</i>
To meet expenses,	—	2,350.04	2,922.20	—
To meet outlays,	183.55	6,208.69	—	—
<i>Privileges,</i>	<i>286.63</i>	<i>2,705.02</i>	<i>3,614.03</i>	<i>2,032.00</i>
<i>Departmental,</i>	<i>3,913.19</i>	<i>5,342.95</i>	<i>4,018.93</i>	<i>5,017.82</i>
General government,	3.65	483.91	7.00	5.00
Protection of persons and property,	202.25	839.33	707.74	57.63
Health and sanitation,	48.67	2,631.89	90.83	—
Highways,	566.00	317.25	219.83	63.48
Charities,	1,247.75	164.86	1,650.62	558.06
Soldiers' benefits,	1,086.00	312.00	1,184.00	3,861.00
Education,	712.23	166.75	85.74	320.50
Libraries,	—	135.96	72.67	134.15
Recreation,	46.64	141.00	—	—
Unclassified,	—	150.00	.50	18.00
<i>Public service enterprises,</i>	<i>18,417.26</i>	<i>42,116.94</i>	<i>11,406.13</i>	<i>16,727.87</i>
Electric light,	—	19,360.56	—	—
Water,	18,417.26	22,756.38	11,406.13	16,727.87
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,913.50</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>316.85</i>	<i>3,163.20</i>	<i>3,295.28</i>	<i>1,880.32</i>
On sinking funds,	—	2,154.50	2,218.94	—
On trust and investment funds,	—	30.30	325.41	—
All other,	316.85	978.40	750.93	1,880.32
NON-REVENUE.	\$101,139.67	\$99,541.42	\$89,070.30	\$79,879.09
Offsets to outlays,	7,178.54	1,563.61	3,662.87	110.00
<i>Departmental,</i>	<i>6,014.04</i>	<i>—</i>	<i>1,973.05</i>	<i>110.00</i>
<i>Public service enterprises,</i>	<i>1,164.50</i>	<i>1,563.61</i>	<i>1,689.82</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	80,548.00	71,422.70	60,000.00	68,259.93
<i>Loans, general purposes,</i>	<i>30,000.00</i>	<i>21,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>40,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>65,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40.93</i>
<i>Premiums,</i>	<i>548.00</i>	<i>422.70</i>	<i>—</i>	<i>219.00</i>
Transfers,	1,708.33	5,292.67	8,468.88	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,708.33</i>	<i>5,292.67</i>	<i>8,468.88</i>	<i>—</i>
Refunds,	401.38	499.70	273.08	894.36
Agency, trust, and investment,	11,303.42	20,762.74	16,655.47	10,614.80
<i>Taxes and licenses for State,</i>	<i>8,397.70</i>	<i>10,563.50</i>	<i>8,250.50</i>	<i>6,146.86</i>
<i>Taxes for county,</i>	<i>2,867.88</i>	<i>5,813.42</i>	<i>7,190.86</i>	<i>4,463.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>37.84</i>	<i>4,385.82</i>	<i>1,224.11</i>	<i>4.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$115,736.63	\$205,536.89	\$133,928.53	\$104,078.83
Premiums,	548.00	422.70	—	219.00
Municipal indebtedness,	80,000.00	71,000.00	60,000.00	68,040.93
Transfers and refunds,	2,109.71	5,792.37	8,741.96	894.36
Agency, trust, and investment,	11,303.42	20,762.74	16,665.47	10,614.80
Total receipts,	\$209,697.76	\$303,514.70	\$219,335.96	\$183,847.92
Balance on hand, including funds,	5,374.42	17,360.51	33,203.44	10,562.98
GRAND TOTAL,	\$215,072.18	\$320,875.21	\$252,539.40	\$194,410.90

Graded According to Population of 1910 — Continued.

GROUP 15.

PAYMENTS.	Franklin POPULATION 5,641	Belmont POPULATION 5,542	North Andover POPULATION 5,529	Abington POPULATION 5,455
Maintenance,	\$77,559.83	\$140,613.84	\$95,274.33	\$85,775.27
<i>Departmental,</i>	<i>70,665.49</i>	<i>113,414.20</i>	<i>87,560.30</i>	<i>76,330.01</i>
General government,	3,504.24	10,694.54	6,011.15	4,446.01
Protection of persons and property,	8,934.90	20,224.00	11,034.89	9,188.74
Health and sanitation,	1,082.25	10,518.26	2,918.44	1,019.30
Highways,	13,145.74	20,523.45	19,519.77	14,089.19
Charities,	6,554.52	2,765.29	9,365.32	5,491.88
Soldiers' benefits,	1,363.50	581.00	1,047.00	4,969.26
Education,	34,099.42	36,090.74	33,349.81	32,670.47
Libraries,	1,000.00	5,114.87	2,860.55	2,004.26
Recreation,	400.72	3,743.82	396.98	1,296.31
Unclassified,	580.20	2,558.23	1,046.39	1,124.59
<i>Public service enterprises,</i>	<i>6,904.34</i>	<i>25,064.87</i>	<i>7,724.03</i>	<i>9,445.26</i>
Electric light,	—	20,808.21	—	—
Water,	6,904.34	4,856.66	7,724.03	9,445.26
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,534.77</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	9,852.45	22,356.88	10,385.42	7,814.83
<i>Loans, general purposes,</i>	<i>915.79</i>	<i>14,842.38</i>	<i>4,525.42</i>	<i>3,518.58</i>
<i>Loans, public service enterprises,</i>	<i>8,936.66</i>	<i>7,514.50</i>	<i>5,860.00</i>	<i>4,296.25</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	40,900.41	45,012.57	32,055.06	12,496.89
<i>Departmental,</i>	<i>30,018.00</i>	<i>33,861.03</i>	<i>26,728.21</i>	<i>7,271.35</i>
General government,	—	—	367.50	—
Protection of persons and property,	1,750.00	9,100.00	1,745.90	455.50
Health and sanitation,	1,617.36	17,771.10	2,485.12	—
Highways,	8,527.05	5,699.29	7,729.46	946.58
Charities,	—	—	—	—
Education,	18,123.59	1,290.64	13,400.23	257.72
Libraries,	—	—	—	—
Recreation,	—	—	1,000.00	5,611.55
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>10,882.41</i>	<i>11,151.54</i>	<i>5,326.85</i>	<i>5,225.54</i>
Electric light,	—	3,660.13	—	—
Water,	10,882.41	7,491.41	5,326.85	5,225.54
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	51,300.00	71,080.87	68,000.00	70,710.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>9,300.00</i>	<i>21,080.87</i>	<i>8,000.00</i>	<i>7,700.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>42,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Transfers,	1,708.33	5,292.67	8,468.88	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,121.83</i>	<i>2,000.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>540.50</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,708.33</i>	<i>830.34</i>	<i>6,468.88</i>	<i>—</i>
Refunds,	401.38	499.70	273.08	894.36
Agency, trust, and investment,	11,303.42	25,848.04	20,789.42	10,614.80
<i>Taxes and licenses for State,</i>	<i>8,397.70</i>	<i>10,563.50</i>	<i>8,250.50</i>	<i>6,146.86</i>
<i>Taxes for county,</i>	<i>2,867.88</i>	<i>5,813.43</i>	<i>7,190.86</i>	<i>4,463.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>37.84</i>	<i>9,471.12</i>	<i>5,348.06</i>	<i>4.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$87,422.28	\$162,970.72	\$105,659.75	\$93,590.10
Permanent debt (except from sinking funds),	9,300.00	21,080.87	8,000.00	7,700.00
Sinking fund requirements from revenue,	—	4,121.83	2,000.00	—
Premiums paid to sinking funds,	—	340.50	—	—
Outlays,	40,900.41	45,012.57	32,055.06	12,496.89
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	3,000.00
Temporary loans,	42,000.00	50,000.00	60,000.00	60,010.00
Transfers (except to sinking funds) and refunds,	2,109.71	1,330.04	6,741.96	894.36
Agency, trust, and investment,	11,303.42	25,848.04	20,789.42	10,614.80
Total payments,	\$193,035.82	\$310,704.57	\$235,246.19	\$188,306.15
Balance on hand, including funds,	22,036.36	10,170.64	17,293.21	6,104.75
GRAND TOTAL,	\$215,072.18	\$320,875.21	\$252,539.40	\$194,410.90

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 16.

RECEIPTS.	Westborough POPULATION 5,446	Wellesley POPULATION 5,413	Orange POPULATION 5,282	Mansfield POPULATION 5,183
REVENUE.	\$93,533.22	\$281,016.97	\$118,460.27	\$123,004.67
General.	62,987.53	203,176.21	92,906.73	91,890.61
Taxes,	60,890.29	202,153.92	90,557.02	90,250.31
Property and poll,	53,506.88	178,540.50	79,306.85	86,076.61
Corporation, bank, etc.,	7,383.41	23,613.42	11,250.17	4,173.70
Licenses and permits,	21.00	65.75	70.00	209.00
Fines and forfeits,	247.96	310.00	231.41	660.14
Grants and gifts,	1,798.28	646.54	2,048.35	771.16
For expenses,	1,798.28	646.54	1,077.68	771.16
For outlays,	—	—	970.67	—
All other,	—	—	—	—
Commercial.	30,550.69	77,840.76	25,553.49	31,114.06
Special assessments,	728.66	3,262.70	1,784.63	—
To meet expenses,	728.66	2,548.06	769.26	—
To meet outlays,	—	714.64	1,015.37	—
Privileges,	2,867.55	3,490.51	581.31	158.62
Departmental,	9,440.57	3,426.10	5,400.03	4,517.06
General government,	439.00	361.01	650.70	251.03
Protection of persons and property,	434.70	1,223.52	130.76	87.64
Health and sanitation,	3,994.30	40.00	—	—
Highways,	1,033.37	278.74	366.66	95.59
Charities,	897.77	117.00	1,032.76	2,249.92
Soldiers' benefits,	2,339.00	228.00	2,479.00	1,662.00
Education,	173.36	614.08	617.00	113.88
Libraries,	124.07	226.45	99.15	52.00
Recreation,	—	261.80	24.00	—
Unclassified,	5.00	75.50	—	5.00
Public service enterprises,	11,197.46	59,496.10	14,809.82	23,120.28
Electric light,	—	32,017.47	—	23,120.28
Water,	11,197.46	27,478.63	14,809.82	—
All other,	—	—	—	—
Cemeteries,	1,667.36	—	1,816.78	—
Interest,	4,649.09	8,165.35	1,160.92	3,318.10
On sinking funds,	1,635.34	6,065.01	—	1,827.71
On trust and investment funds,	1,703.09	890.00	814.38	107.08
All other,	1,310.66	1,210.34	346.54	1,383.31
NON-REVENUE.	\$117,226.08	\$216,299.38	\$85,379.71	\$93,981.03
Offsets to outlays,	1,596.25	875.02	614.03	2,650.00
Departmental,	1,596.25	—	359.58	2,560.00
Public service enterprises,	—	875.02	254.45	90.00
Cemeteries,	—	—	—	—
Municipal indebtedness,	35,000.00	114,000.00	50,673.04	70,002.20
Loans, general purposes,	—	16,000.00	—	—
Loans, public service enterprises,	—	18,000.00	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	35,000.00	80,000.00	48,000.00	70,000.00
Unpaid warrants or orders, current year,	—	—	2,673.04	—
Premiums,	—	—	—	2.20
Transfers,	26,706.28	23,992.27	16,596.98	7,680.87
From sinking funds,	—	6,000.00	—	—
All other,	26,706.28	17,992.27	16,596.98	7,680.87
Refunds,	300.10	5,707.74	173.38	523.54
Agency, trust, and investment,	53,623.45	71,724.35	17,317.23	13,124.42
Taxes and licenses for State,	6,556.09	23,145.00	8,886.79	6,802.90
Taxes for county,	3,387.00	10,079.35	7,630.00	5,496.52
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	44,650.36	38,500.00	700.49	825.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$95,134.47	\$281,891.99	\$119,074.30	\$125,654.67
Premiums,	—	—	—	2.20
Municipal indebtedness,	35,000.00	114,000.00	50,673.04	70,000.00
Transfers and refunds,	27,006.38	29,700.01	16,775.36	8,204.41
Agency, trust, and investment,	53,623.45	71,724.35	17,317.28	13,124.42
Total receipts,	\$210,764.30	\$497,316.35	\$203,839.98	\$216,985.70
Balance on hand, including funds,	18,815.77	20,979.43	11,523.71	36,592.99
GRAND TOTAL,	\$229,580.07	\$518,295.78	\$215,363.69	\$253,578.69

Graded According to Population of 1910 — Continued.

GROUP 16.

PAYMENTS.	Westborough POPULATION 5,446	Wellesley POPULATION 5,413	Orange POPULATION 5,282	Mansfield POPULATION 5,183
Maintenance,	\$64,160.76	\$172,174.76	\$84,361.87	\$84,799.86
<i>Departmental,</i>	<i>56,657.85</i>	<i>136,196.88</i>	<i>76,600.97</i>	<i>63,467.88</i>
General government,	5,050.88	12,199.93	5,153.56	6,581.00
Protection of persons and property,	7,224.82	28,501.38	11,573.63	4,173.39
Health and sanitation,	2,979.82	3,583.20	2,129.51	1,191.10
Highways,	9,874.05	21,390.34	16,209.99	8,671.95
Charities,	4,433.33	3,238.20	3,629.08	5,861.19
Soldiers' benefits,	3,361.50	160.00	3,067.73	2,339.00
Education,	19,734.22	52,464.28	29,809.53	29,752.75
Libraries,	2,113.98	4,011.80	2,221.48	1,759.71
Recreation,	—	7,899.91	392.02	476.99
Unclassified,	1,885.25	2,747.34	1,374.44	2,660.80
<i>Public service enterprises,</i>	<i>5,226.57</i>	<i>35,978.88</i>	<i>7,191.97</i>	<i>21,124.78</i>
Electric light,	—	25,532.92	—	21,124.73
Water,	5,226.57	10,445.46	7,191.97	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,225.12</i>	<i>—</i>	<i>1,608.93</i>	<i>207.25</i>
<i>Administration of trust funds,</i>	<i>51.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	7,912.32	24,278.16	6,021.66	9,110.51
<i>Loans, general purposes,</i>	<i>5,832.32</i>	<i>13,212.16</i>	<i>2,381.66</i>	<i>5,290.51</i>
<i>Loans, public service enterprises,</i>	<i>2,080.00</i>	<i>11,066.00</i>	<i>3,640.00</i>	<i>3,880.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	13,951.06	40,058.95	50,727.31	54,431.04
<i>Departmental,</i>	<i>8,167.22</i>	<i>20,205.34</i>	<i>49,545.97</i>	<i>51,871.86</i>
General government,	490.75	—	42,951.84	12,838.53
Protection of persons and property,	—	5,774.78	446.94	472.98
Health and sanitation,	2,083.93	—	567.54	226.00
Highways,	4,357.97	9,554.95	5,151.56	10,682.54
Charities,	201.28	—	—	—
Education,	1,033.29	2,004.71	170.70	27,151.31
Libraries,	—	—	—	—
Recreation,	—	2,870.90	257.39	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>5,783.84</i>	<i>19,353.61</i>	<i>1,181.84</i>	<i>3,059.68</i>
Electric light,	—	4,357.36	—	3,059.68
Water,	5,783.84	15,496.25	1,181.34	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	39,250.00	133,937.09	40,000.00	55,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>14,250.00</i>	<i>27,937.09</i>	<i>10,000.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>35,000.00</i>	<i>100,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	25,706.28	22,992.27	16,596.98	7,680.87
<i>To sinking funds from revenue,</i>	<i>3,500.00</i>	<i>3,000.00</i>	<i>—</i>	<i>2,600.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>22,206.28</i>	<i>20,992.27</i>	<i>16,596.98</i>	<i>5,080.87</i>
Refunds,	300.10	5,707.74	178.38	523.54
Agency, trust, and investment,	59,923.00	67,224.35	17,330.80	17,774.25
<i>Taxes and licenses for State,</i>	<i>5,536.09</i>	<i>23,145.00</i>	<i>8,986.79</i>	<i>6,802.90</i>
<i>Taxes for county,</i>	<i>3,387.00</i>	<i>10,079.35</i>	<i>7,630.00</i>	<i>5,496.52</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>50,949.91</i>	<i>34,000.00</i>	<i>714.01</i>	<i>5,474.83</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$72,073.08	\$196,452.92	\$90,383.53	\$93,910.37
Permanent debt (except from sinking funds),	14,250.00	27,937.09	10,000.00	5,500.00
Sinking fund requirements from revenue,	3,500.00	3,000.00	—	2,600.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	13,951.06	40,058.95	50,727.31	54,431.04
Permanent debt from sinking funds,	—	6,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	35,000.00	100,000.00	30,000.00	50,000.00
Transfers (except to sinking funds) and refunds,	23,506.38	26,700.01	16,775.36	5,604.41
Agency, trust, and investment,	59,923.00	67,224.35	17,330.80	17,774.25
Total payments,	\$212,203.52	\$467,373.32	\$215,217.00	\$229,820.07
Balance on hand, including funds,	17,376.55	50,922.46	146.69	23,758.62
GRAND TOTAL,	\$229,580.07	\$518,295.78	\$215,363.69	\$253,578.69

¹ Includes \$500 paid from library building fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 17.

RECEIPTS.	Easton POPULATION 5,139	Fairhaven POPULATION 5,122	Amherst POPULATION 5,112	Needham POPULATION 5,026
REVENUE.	\$96,058.68	\$94,573.83	\$92,041.34	\$158,107.08
General,	88,528.73	83,785.73	77,975.18	130,000.38
<i>Taxes,</i>	<i>72,586.50</i>	<i>81,341.37</i>	<i>75,312.68</i>	<i>128,946.73</i>
Property and poll,	55,087.57	67,795.49	68,131.80	112,945.96
Corporation, bank, etc.,	17,498.93	13,545.88	7,182.88	16,000.77
<i>Licenses and permits,</i>	<i>75.00</i>	<i>61.00</i>	<i>192.75</i>	<i>56.25</i>
<i>Fines and forfeits,</i>	<i>301.25</i>	<i>7.42</i>	<i>402.61</i>	<i>278.00</i>
<i>Grants and gifts,</i>	<i>15,565.98</i>	<i>2,375.84</i>	<i>2,064.14</i>	<i>719.40</i>
For expenses,	14,221.49	2,375.94	1,314.14	719.40
For outlays,	1,344.49	—	750.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	7,529.95	10,788.10	14,066.16	23,105.70
<i>Special assessments,</i>	<i>1,085.95</i>	<i>1,241.82</i>	<i>1,735.60</i>	<i>3,802.12</i>
To meet expenses,	1,085.95	1,241.82	\$95.50	1,596.63
To meet outlays,	—	—	830.00	2,205.49
<i>Privileges,</i>	<i>1,598.26</i>	<i>2,403.77</i>	<i>2,622.19</i>	<i>1,274.36</i>
<i>Departmental,</i>	<i>4,167.39</i>	<i>6,562.72</i>	<i>6,900.66</i>	<i>3,311.30</i>
General government,	—	1,030.00	2,218.74	510.00
Protection of persons and property,	114.96	435.50	95.88	121.42
Health and sanitation,	36.00	223.09	—	—
Highways,	355.16	412.00	382.16	432.20
Charities,	1,643.35	1,615.13	1,579.85	1,144.98
Soldiers' benefits,	1,548.25	2,821.00	1,179.00	864.00
Education,	437.17	26.00	1,424.28	183.00
Libraries,	—	—	—	55.70
Recreation,	—	—	—	—
Unclassified,	12.50	—	20.20	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16,770.47</i>
Electric light,	—	—	—	—
Water,	—	—	—	16,770.47
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>259.60</i>	<i>—</i>
<i>Interest,</i>	<i>678.35</i>	<i>579.79</i>	<i>2,558.31</i>	<i>2,948.45</i>
On sinking funds,	—	—	1,430.77	—
On trust and investment funds,	618.14	360.12	653.02	210.00
All other,	60.21	219.67	474.52	2,738.45
NON-REVENUE.	\$40,451.71	\$69,916.76	\$54,730.18	\$193,913.13
Offsets to outlays,	1,600.00	1,200.00	3,022.97	440.38
<i>Departmental,</i>	<i>1,600.00</i>	<i>1,200.00</i>	<i>3,022.97</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>440.38</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	19,500.00	55,787.50	34,500.00	173,875.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>21,787.50</i>	<i>—</i>	<i>11,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,275.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>16,000.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>18,500.00</i>	<i>155,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>19,500.00</i>	<i>35,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	329.67	—	2,102.21	5,444.38
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	329.67	—	2,102.21	5,444.38
Refunds,	1,014.72	210.92	19.74	330.06
Agency, trust, and investment,	18,007.32	11,718.34	15,085.26	13,823.31
<i>Taxes and licenses for State,</i>	<i>10,250.55</i>	<i>6,989.36</i>	<i>8,354.16</i>	<i>9,663.25</i>
<i>Taxes for county,</i>	<i>7,756.77</i>	<i>4,728.98</i>	<i>5,387.42</i>	<i>4,260.06</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>768.28</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>3.00</i>	<i>575.40</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$97,658.68	\$95,773.83	\$95,064.31	\$158,547.46
Premiums,	—	—	—	100.00
Municipal indebtedness,	19,500.00	56,787.50	34,500.00	173,775.00
Transfers and refunds,	1,344.39	210.92	2,121.95	5,774.44
Agency, trust, and investment,	18,007.32	11,718.34	15,085.26	13,823.31
Total receipts,	\$136,510.39	\$164,490.59	\$146,771.52	\$352,020.21
<i>Balance on hand, including funds,</i>	<i>13,744.02</i>	<i>3,769.58</i>	<i>6,515.55</i>	<i>11,650.00</i>
GRAND TOTAL,	\$150,255.01	\$168,250.17	\$153,287.07	\$363,670.21

Graded According to Population of 1910 — Continued.

GROUP 17.

PAYMENTS.	Easton POPULATION 5,139	Fairhaven POPULATION 5,122	Amherst POPULATION 5,112	Needham POPULATION 5,026
Maintenance.	\$84,940.93	\$74,707.19	\$69,435.58	\$107,740.85
<i>Departmental.</i>	<i>84,935.93</i>	<i>74,707.19</i>	<i>68,642.61</i>	<i>98,403.45</i>
General government,	5,110.85	6,892.65	6,616.32	8,224.52
Protection of persons and property,	6,259.87	7,549.10	8,867.69	17,002.08
Health and sanitation,	2,840.77	7,951.94	2,306.34	3,017.54
Highways,	13,490.80	20,878.52	16,083.96	18,848.24
Charities,	12,455.08	4,212.03	6,085.90	4,353.80
Soldiers' benefits,	3,432.36	2,707.45	1,214.00	1,652.70
Education,	40,198.40	22,235.70	25,589.34	39,790.77
Libraries,	—	—	1,055.33	2,473.40
Recreation,	—	1,526.30	375.00	2,207.73
Unclassified,	1,147.80	753.50	448.73	832.65
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,337.42</i>
Electric light,	—	—	—	—
Water,	—	—	—	9,337.42
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>792.97</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest.	244.17	4,703.20	4,514.19	18,931.74
<i>Loans, general purposes,</i>	<i>244.17</i>	<i>4,703.20</i>	<i>4,514.19</i>	<i>12,232.11</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,699.63</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	8,948.80	21,570.64	15,129.08	31,477.43
<i>Departmental.</i>	<i>8,948.80</i>	<i>21,570.64</i>	<i>15,129.08</i>	<i>24,555.34</i>
General government,	—	—	163.30	—
Protection of persons and property,	1,004.83	5,564.59	550.00	150.00
Health and sanitation,	—	13,253.48	1,604.00	1,570.83
Highways,	6,097.52	2,752.57	12,346.42	6,658.15
Charities,	—	—	—	—
Education,	1,846.45	—	219.30	15,101.90
Libraries,	—	—	—	—
Recreation,	—	—	246.06	1,074.46
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,922.09</i>
Electric light,	—	—	—	—
Water,	—	—	—	6,922.09
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	19,500.00	50,105.54	40,000.00	146,410.19
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>—</i>	<i>15,105.54</i>	<i>5,500.00</i>	<i>9,410.19</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>16,000.00</i>	<i>4,000.00</i>
<i>Temporary loans (including tax loans).</i>	<i>19,500.00</i>	<i>35,000.00</i>	<i>18,500.00</i>	<i>133,000.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers.	329.67	—	2,102.21	5,444.38
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
<i>To sinking funds from premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>329.67</i>	<i>—</i>	<i>602.21</i>	<i>5,444.38</i>
Refunds.	1,014.72	210.92	19.74	330.06
Agency, trust, and investment.	18,601.46	11,718.34	18,168.83	13,823.31
<i>Taxes and licenses for State.</i>	<i>10,250.55</i>	<i>6,989.36</i>	<i>8,354.16</i>	<i>9,563.25</i>
<i>Taxes for county.</i>	<i>7,756.77</i>	<i>4,725.98</i>	<i>5,387.42</i>	<i>4,260.06</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>594.14</i>	<i>3.00</i>	<i>3,851.85</i>	<i>—</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>575.40</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$85,185.10	\$79,410.39	\$73,949.77	\$126,672.59
Permanent debt (except from sinking funds),	—	15,105.54	5,500.00	9,410.19
Sinking fund requirements from revenue,	—	—	1,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	8,948.80	21,570.64	15,129.08	31,477.43
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	16,000.00	4,000.00
Temporary loans,	19,500.00	35,000.00	18,500.00	133,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,344.39	210.92	621.95	5,774.44
Agency, trust, and investment,	18,601.46	11,718.34	18,168.83	13,823.31
Total payments,	\$133,579.75	\$163,015.83	\$149,369.63	\$324,157.96
Balance on hand, including funds,	16,675.26	5,234.34	3,917.44	39,512.25
GRAND TOTAL,	\$150,255.01	\$168,250.17	\$153,287.07	\$363,670.21

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 18.

RECEIPTS.		Chelmsford POPULATION 5,010
REVENUE.		\$73,172.20
General,		62,821.59
<i>Taxes,</i>		<i>62,227.89</i>
Property and poll,		54,790.54
Corporation, bank, etc.,		7,437.35
<i>Licenses and permits,</i>		<i>8.00</i>
<i>Fines and forfeits,</i>		<i>59.58</i>
<i>Grants and gifts,</i>		<i>526.12</i>
For expenses,		526.12
For outlays,		—
All other,		—
Commercial,		10,350.61
<i>Special assessments,</i>		<i>857.30</i>
To meet expenses,		857.30
To meet outlays,		—
<i>Privileges,</i>		<i>1,833.64</i>
<i>Departmental,</i>		<i>5,130.20</i>
General government,		202.05
Protection of persons and property,		761.67
Health and sanitation,		5.00
Highways,		1,122.96
Charities,		1,503.42
Soldiers' benefits,		1,291.00
Education,		244.10
Libraries,		—
Recreation,		—
Unclassified,		—
<i>Public service enterprises,</i>		<i>—</i>
Electric light,		—
Water,		—
All other,		—
<i>Cemeteries,</i>		<i>100.00</i>
<i>Interest,</i>		<i>2,429.47</i>
On sinking funds,		—
On trust and investment funds,		382.99
All other,		2,046.48
NON-REVENUE.		\$75,603.11
Offsets to outlays,		155.62
<i>Departmental,</i>		<i>155.62</i>
<i>Public service enterprises,</i>		<i>—</i>
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		57,500.00
<i>Loans, general purposes,</i>		<i>—</i>
<i>Loans, public service enterprises,</i>		<i>—</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>57,500.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>—</i>
<i>Premiums,</i>		<i>—</i>
Transfers,		2,462.00
<i>From sinking funds,</i>		<i>—</i>
All other,		2,462.00
Refunds,		1,059.35
Agency, trust, and investment,		14,425.64
<i>Taxes and licenses for State,</i>		<i>7,375.00</i>
<i>Taxes for County,</i>		<i>4,059.07</i>
<i>Reimbursements for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>900.21</i>
All other,		2,091.36
RECAPITULATION.		
Revenue and offsets to outlays,		\$73,327.83
Premiums,		—
Municipal indebtedness,		57,500.00
Transfers and refunds,		3,521.85
Agency, trust, and investment,		14,425.64
Total receipts,		\$148,775.31
<i>Balance on hand, including funds,</i>		<i>3,219.00</i>
GRAND TOTAL,		\$151,994.31

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 18.

PAYMENTS.		Chelmsford POPULATION 5,010
Maintenance,		\$68,058.26
<i>Departmental,</i>		<i>66,980.07</i>
General government,		4,383.57
Protection of persons and property,		6,825.86
Health and sanitation,		1,701.20
Highways,		13,164.50
Charities,		4,730.69
Soldiers' benefits,		1,898.00
Education,		31,646.35
Libraries,		1,805.36
Recreation,		377.04
Unclassified,		447.50
<i>Public service enterprises,</i>		<i>—</i>
Electric light,		—
Water,		—
All other,		—
<i>Cemeteries,</i>		<i>1,078.19</i>
<i>Administration of trust funds,</i>		<i>—</i>
Interest,		2,819.72
<i>Loans, general purposes,</i>		<i>2,819.72</i>
<i>Loans, public service enterprises,</i>		<i>—</i>
<i>Loans, cemeteries,</i>		<i>—</i>
Outlays,		582.94
<i>Departmental,</i>		<i>582.94</i>
General government,		—
Protection of persons and property,		—
Health and sanitation,		—
Highways,		582.94
Charities,		—
Education,		—
Libraries,		—
Recreation,		—
Unclassified,		—
<i>Public service enterprises,</i>		<i>—</i>
Electric light,		—
Water,		—
All other,		—
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		58,925.00
<i>From sinking funds,</i>		<i>—</i>
<i>From revenue and other sources,</i>		<i>3,925.00</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>55,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>—</i>
Transfers,		2,462.00
<i>To sinking funds from revenue,</i>		<i>—</i>
<i>To sinking funds from premiums,</i>		<i>—</i>
<i>All other,</i>		<i>2,462.00</i>
Refunds,		1,059.85
Agency, trust, and investment,		14,821.63
<i>Taxes and licenses for State,</i>		<i>7,375.00</i>
<i>Taxes for county,</i>		<i>4,059.07</i>
<i>Expenditures for grade crossings,</i>		<i>—</i>
<i>Sinking and other permanent funds,</i>		<i>1,296.20</i>
<i>All other,</i>		<i>2,091.36</i>
RECAPITULATION.		
Maintenance and interest,		\$70,877.98
Permanent debt (except from sinking funds),		3,925.00
Sinking fund requirements from revenue,		—
Premiums paid to sinking funds,		—
Outlays,		582.94
Permanent debt from sinking funds,		—
Bonds refunded, current year,		—
Temporary loans,		55,000.00
Transfers (except to sinking funds) and refunds,		3,521.85
Agency, trust, and investment,		14,821.63
Total payments,		\$148,729.40
Balance on hand, including funds,		3,264.91
GRAND TOTAL,		\$151,994.31

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATES FOR 70 TOWNS.

RECEIPTS.		POPULATION 637,815
REVENUE.		\$15,865,746.50
General,		11,951,698.21
Taxes,		11,527,266.64
Property and poll,		10,106,367.09
Corporation, bank, etc.,		1,420,899.55
Licenses and permits,		233,871.12
Fines and forfeits,		53,548.86
Grants and gifts,		136,710.84
For expenses,		109,755.03
For outlays,		26,955.81
All other,		300.75
Commercial,		3,914,048.29
Special assessments,		277,513.66
To meet expenses,		165,637.94
To meet outlays,		111,875.72
Privileges,		145,588.41
Departmental,		693,906.26
General government,		48,745.46
Protection of persons and property,		70,491.29
Health and sanitation,		85,224.80
Highways,		47,907.78
Charities,		155,792.44
Soldiers' benefits,		187,066.06
Education,		72,603.75
Libraries,		9,136.58
Recreation,		11,065.04
Unclassified,		5,873.06
Public service enterprises,		2,398,521.70
Electric light,		1,647,551.41
Water,		1,747,879.03
All other,		3,091.26
Cemeteries,		59,631.31
Interest,		338,886.95
On sinking funds,		113,101.31
On trust and investment funds,		77,675.01
All other,		148,110.63
NON-REVENUE.		\$12,239,580.98
Offsets to outlays,		196,374.68
Departmental,		141,527.19
Public service enterprises,		54,847.49
Cemeteries,		—
Municipal indebtedness,		8,407,341.08
Loans, general purposes,		1,434,520.09
Loans, public service enterprises,		270,775.00
Loans, cemeteries,		—
Bonds refunded, current year,		78,000.00
Temporary loans (including tax loans),		6,805,200.00
Unpaid warrants or orders, current year,		6,742.25
Premiums,		12,103.74
Transfers,		1,052,440.35
From sinking funds,		114,358.15
All other,		948,082.20
Refunds,		112,692.35
Agency, trust, and investment,		2,510,732.52
Taxes and licenses for State,		1,183,227.55
Taxes for county,		625,850.39
Reimbursements for grade crossings,		6,097.39
Sinking and other permanent funds,		692,910.43
All other,		2,666.76
RECAPITULATION.		
Revenue and offsets to outlays,		\$16,062,121.18
Premiums,		12,103.74
Municipal indebtedness,		8,395,237.34
Transfers and refunds,		1,175,132.70
Agency, trust, and investment,		2,510,732.52
Total receipts,		\$28,155,327.48
Balance on hand, including funds,		2,526,983.38
GRAND TOTAL,		\$30,682,310.86

¹ Includes gas. See foot-notes on pp. 80, 88, and 96.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 70 TOWNS.

PAYMENTS.										POPULATION 637,815
Maintenance,	.	.	.	.	.	.	.	.	.	\$11,281,305.76
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	<i>9,937,985.38</i>
General government,	.	.	.	.	.	.	.	.	.	<i>779,347.57</i>
Protection of persons and property,	.	.	.	.	.	.	.	.	.	<i>1,735,339.64</i>
Health and sanitation,	.	.	.	.	.	.	.	.	.	<i>600,270.34</i>
Highways,	.	.	.	.	.	.	.	.	.	<i>1,770,988.88</i>
Charities,	.	.	.	.	.	.	.	.	.	<i>652,983.63</i>
Soldiers' benefits,	.	.	.	.	.	.	.	.	.	<i>271,596.60</i>
Education,	.	.	.	.	.	.	.	.	.	<i>3,548,337.95</i>
Libraries,	.	.	.	.	.	.	.	.	.	<i>241,261.43</i>
Recreation,	.	.	.	.	.	.	.	.	.	<i>206,519.11</i>
Unclassified,	.	.	.	.	.	.	.	.	.	<i>131,340.23</i>
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	<i>1,236,851.95</i>
Electric light,	.	.	.	.	.	.	.	.	.	<i>1,571,947.03</i>
Water,	.	.	.	.	.	.	.	.	.	<i>664,049.71</i>
All other,	.	.	.	.	.	.	.	.	.	<i>855.21</i>
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	<i>103,776.14</i>
<i>Administration of trust funds,</i>	.	.	.	.	.	.	.	.	.	<i>2,692.29</i>
Interest,	.	.	.	.	.	.	.	.	.	1,376,952.79
<i>Loans, general purposes,</i>	.	.	.	.	.	.	.	.	.	<i>848,264.75</i>
<i>Loans, public service enterprises,</i>	.	.	.	.	.	.	.	.	.	<i>528,376.46</i>
<i>Loans, cemeteries,</i>	.	.	.	.	.	.	.	.	.	<i>311.58</i>
Outlays,	.	.	.	.	.	.	.	.	.	3,658,528.47
<i>Departmental,</i>	.	.	.	.	.	.	.	.	.	<i>2,785,580.24</i>
General government,	.	.	.	.	.	.	.	.	.	<i>133,204.25</i>
Protection of persons and property,	.	.	.	.	.	.	.	.	.	<i>170,459.00</i>
Health and sanitation,	.	.	.	.	.	.	.	.	.	<i>617,409.58</i>
Highways,	.	.	.	.	.	.	.	.	.	<i>996,097.35</i>
Charities,	.	.	.	.	.	.	.	.	.	<i>7,013.43</i>
Education,	.	.	.	.	.	.	.	.	.	<i>711,179.15</i>
Libraries,	.	.	.	.	.	.	.	.	.	<i>47,250.42</i>
Recreation,	.	.	.	.	.	.	.	.	.	<i>87,267.06</i>
Unclassified,	.	.	.	.	.	.	.	.	.	<i>15,700.00</i>
<i>Public service enterprises,</i>	.	.	.	.	.	.	.	.	.	<i>857,290.48</i>
Electric light,	.	.	.	.	.	.	.	.	.	<i>1,122,815.98</i>
Water,	.	.	.	.	.	.	.	.	.	<i>692,974.50</i>
All other,	.	.	.	.	.	.	.	.	.	<i>41,500.00</i>
<i>Cemeteries,</i>	.	.	.	.	.	.	.	.	.	<i>15,657.75</i>
Municipal indebtedness,	.	.	.	.	.	.	.	.	.	8,370,222.47
<i>From sinking funds,</i>	.	.	.	.	.	.	.	.	.	<i>205,358.15</i>
<i>From revenue and other sources,</i>	.	.	.	.	.	.	.	.	.	<i>21,698,891.33</i>
<i>Bonds refunded, current year,</i>	.	.	.	.	.	.	.	.	.	<i>78,000.00</i>
<i>Temporary loans (including tax loans),</i>	.	.	.	.	.	.	.	.	.	<i>6,581,947.06</i>
<i>Warrants or orders, previous years,</i>	.	.	.	.	.	.	.	.	.	<i>6,025.93</i>
Transfers,	.	.	.	.	.	.	.	.	.	1,062,460.35
<i>To sinking funds from revenue,</i>	.	.	.	.	.	.	.	.	.	<i>180,164.97</i>
<i>To sinking funds from premiums,</i>	.	.	.	.	.	.	.	.	.	<i>540.50</i>
<i>All other,</i>	.	.	.	.	.	.	.	.	.	<i>881,954.88</i>
Refunds,	.	.	.	.	.	.	.	.	.	112,692.35
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	2,644,686.62
<i>Taxes and licenses for State,</i>	.	.	.	.	.	.	.	.	.	<i>1,183,226.55</i>
<i>Taxes for county,</i>	.	.	.	.	.	.	.	.	.	<i>625,830.39</i>
<i>Expenditures for grade crossings,</i>	.	.	.	.	.	.	.	.	.	<i>1,305.75</i>
<i>Sinking and other permanent funds,</i>	.	.	.	.	.	.	.	.	.	<i>831,657.17</i>
<i>All other,</i>	.	.	.	.	.	.	.	.	.	<i>2,666.76</i>
RECAPITULATION.										
Maintenance and interest,	.	.	.	.	.	.	.	.	.	\$12,658,258.55
Permanent debt (except from sinking funds),	.	.	.	.	.	.	.	.	.	² 1,698,891.33
Sinking fund requirements from revenue,	.	.	.	.	.	.	.	.	.	180,164.97
Premiums paid to sinking funds,	.	.	.	.	.	.	.	.	.	340.50
Outlays,	.	.	.	.	.	.	.	.	.	3,658,528.47
Permanent debt from sinking funds,	.	.	.	.	.	.	.	.	.	205,358.15
Bonds refunded, current year,	.	.	.	.	.	.	.	.	.	78,000.00
Temporary loans,	.	.	.	.	.	.	.	.	.	6,387,972.99
Transfers (except to sinking funds) and refunds,	.	.	.	.	.	.	.	.	.	994,647.23
Agency, trust, and investment,	.	.	.	.	.	.	.	.	.	2,644,686.62
Total payments,	.	.	.	.	.	.	.	.	.	\$28,506,848.81
Balance on hand, including funds,	.	.	.	.	.	.	.	.	.	2,175,462.05
GRAND TOTAL,	.	.	.	.	.	.	.	.	.	\$30,682,310.86

¹ Includes gas. See foot-notes on pp. 81, 89, and 97.² Includes \$500 paid from library building fund.

DIVISION B.

INDEBTEDNESS.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1912.*

Towns. (Population over 5,000)			Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Brookline, . . . . .	.	.	\$1,537,806.00	\$1,073,930.00	—	\$263,876.00	—	² \$200,000.00	—
Revere, . . . . .	.	.	1,190,739.00	686,739.00	—	279,000.00	—	225,000.00	—
Leominster, . . . . .	.	.	779,014.00	394,700.00	\$37,914.00	182,000.00	—	175,000.00	—
Attleborough, . . . . .	.	.	1,360,500.00	713,500.00	600.00	644,500.00	—	—	—
Westfield, . . . . .	.	.	380,500.00	185,500.00	—	187,000.00	—	—	—
Peabody, . . . . .	.	.	709,000.00	378,000.00	—	331,000.00	—	—	—
Gardner, . . . . .	.	.	491,225.00	290,425.00	—	271,500.00	—	—	—
Clinton, . . . . .	.	.	589,550.00	352,550.00	—	207,000.00	—	—	—
Milford, . . . . .	.	.	291,956.18	285,400.00	6,556.18	—	—	—	—
Adams, . . . . .	.	.	173,765.00	171,700.00	—	—	—	—	—
Framingham, . . . . .	.	.	796,516.32	100,525.56	2,065.00	509,000.00	—	76,000.00	—
Weymouth, . . . . .	.	.	682,500.00	60,500.00	20,991.36	513,000.00	—	70,000.00	—
Watertown, . . . . .	.	.	841,225.00	507,225.00	—	253,000.00	—	75,000.00	—
Southbridge, . . . . .	.	.	142,700.00	142,700.00	—	—	—	—	—
Plymouth, . . . . .	.	.	243,443.86	124,450.00	—	118,999.86	—	—	—
Webster, . . . . .	.	.	67,400.00	25,000.00	—	72,400.00	—	—	—
Nethuen, . . . . .	.	.	409,400.00	145,900.00	—	263,500.00	—	—	—
Wakefield, . . . . .	.	.	739,748.02	255,000.00	—	335,500.00	—	142,000.00	\$248.02
Arlington, . . . . .	.	.	693,750.00	330,750.00	—	273,000.00	—	43,000.00	—
Greenfield, . . . . .	.	.	138,700.00	138,700.00	—	—	—	—	—
Windrop, . . . . .	.	.	809,500.09	429,929.37	—	221,000.00	\$3,570.72	155,000.00	—
Amesbury, . . . . .	.	.	445,115.52	117,500.00	—	266,000.00	—	60,000.00	1,615.52
Natick, . . . . .	.	.	763,663.00	506,665.00	—	161,400.00	—	95,000.00	—
North Attleborough, . . . . .	.	.	584,313.00	309,300.00	—	245,015.00	—	30,000.00	—
Danvers, . . . . .	.	.	334,900.00	42,000.00	—	292,900.00	—	—	—
Winchester, . . . . .	.	.	540,617.14	346,500.00	1,117.14	148,000.00	—	45,000.00	—
Dedham, . . . . .	.	.	246,533.00	246,533.00	—	—	—	—	—
West Springfield, . . . . .	.	.	509,300.00	177,300.00	—	332,000.00	—	—	—
Northbridge, . . . . .	.	.	84,506.00	84,500.00	—	—	—	—	6.00
Ware, . . . . .	.	.	69,870.00	60,870.00	—	9,000.00	—	—	—
Palmer, . . . . .	.	.	127,021.85	127,021.85	—	—	—	—	—
Athol,	155,700.00	155,700.00	—	337,000.00	—	—	—
Eastampton,	226,000.00	144,500.00	—	81,500.00	—	—	—

TOWNS OVER 5,000 POPULATION.

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Middleborough,	134,250.00	42,550.00	61,700.00	30,000.00	—
Braintree,	478,500.00	165,500.00	293,000.00	—	—
Saugus,	307,500.00	125,000.00	82,500.00	100,000.00	—
Norwood,	404,755.00	228,055.00	176,700.00	—	—
Milton,	370,503.24	147,000.00	202,000.00	—	2,207.27
Bridgewater,	22,207.27	20,000.00	—	—	—
Marblehead,	329,000.00	90,000.00	239,000.00	—	—
Andover,	295,000.00	101,000.00	194,000.00	—	—
Whitman,	341,600.00	126,600.00	150,000.00	65,000.00	—
Stonham,	278,422.84	119,000.00	101,000.00	40,000.00	—
Rockland,	191,000.00	104,000.00	37,000.00	50,000.00	—
Montague,	45,700.00	45,700.00	—	—	—
Hudson,	274,200.00	147,000.00	127,200.00	—	—
Spencer,	278,692.96	16,800.00	256,600.00	—	—
Concord,	523,000.00	211,500.00	291,500.00	20,000.00	—
Maynard,	136,400.00	11,400.00	125,000.00	—	—
Stoughton,	283,000.00	68,000.00	185,000.00	30,000.00	—
Swampscott,	713,746.00	470,246.00	239,000.00	4,500.00	—
Great Barrington,	109,000.00	106,000.00	—	—	—
Reading,	396,700.00	38,800.00	252,800.00	100.00	—
Ipswich,	302,595.00	47,095.00	243,500.00	—	—
Grafton,	89,080.00	89,080.00	—	—	—
Winchendon,	98,932.13	16,240.00	71,000.00	11,692.13	—
Blackstone,	60,000.00	10,000.00	—	50,000.00	—
Franklin,	257,700.00	31,700.00	226,000.00	—	—
Belmont,	272,500.00	219,000.00	53,500.00	—	—
North Andover,	229,000.00	84,000.00	145,000.00	—	—
Abington,	185,371.52	30,800.00	104,500.00	—	71.52
Westborough,	183,500.00	117,500.00	52,000.00	10,000.00	—
Wellesley,	503,000.00	200,000.00	303,000.00	—	—
Orange,	147,673.04	42,000.00	85,000.00	2,673.04	—
Mansfield,	212,500.00	97,000.00	95,500.00	20,000.00	—
Easton,	—	—	—	—	—
Farhaven,	108,787.50	108,787.50	—	—	—
Amherst,	102,000.00	102,000.00	—	—	—
Needham,	402,775.00	141,000.00	164,775.00	97,000.00	—
Chelmsford,	66,750.00	17,250.00	—	49,500.00	—
70 Towns,	\$26,687,360.08	\$13,067,817.23	\$11,363,865.86	\$8,170.72	\$6,821.37

¹ Amounts in this column are for tax loans with the exception of the towns of Brookline, Concord, Ipswich, and Orange.² Includes \$2,000 in anticipation of bond issue.³ In anticipation of bond issue.

TABLE III. — *Relation of Indebtedness to Valuation — 1912.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1912, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans (see foot-notes 2 and 3, Table II) and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1912	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Athol,	8,536	8.6	\$5,542,480	\$522,700.00	\$46,790.80	\$475,909.20
2 Natick,	9,866	7.0	8,697,675	668,065.00	58,058.97	610,006.03
3 Hudson,	6,743	6.8	4,046,570	274,200.00	—	274,200.00
4 Stoughton,	6,316	6.5	3,893,380	253,000.00	—	253,000.00
5 Attleborough,	16,215	6.2	19,538,265	1,360,500.00	147,064.40	1,213,435.60
6 Amesbury,	9,894	5.9	6,537,580	383,500.00	—	383,500.00
7 Franklin,	5,641	5.3	4,433,500	257,700.00	—	257,700.00
8 Peabody,	15,721	5.5	12,572,650	709,000.00	22,580.22	686,419.78
9 Wakefield,	11,404	5.4	10,930,658	590,500.00	—	590,500.00
10 Swampscott,	6,204	5.3	12,387,906	713,746.00	57,253.98	656,492.02
11 Concord,	6,421	5.3	8,430,670	523,000.00	76,922.05	446,077.95
12 Reading,	5,818	5.2	6,546,867	341,700.00	—	341,700.00
13 West Springfield,	9,224	5.1	8,289,638	509,300.00	84,500.11	424,799.89
14 North Attleborough,	9,562	5.0	9,163,844	554,315.00	99,291.43	455,023.57
15 Gardner,	14,699	4.9	10,014,080	499,925.00	—	491,925.00
16 Revere,	18,219	4.9	19,800,260	965,739.00	—	965,739.00
17 Watertown,	12,875	4.8	16,055,265	766,225.00	—	766,225.00
18 Framingham,	12,948	4.6	14,374,990	720,516.92	63,139.62	657,377.30
19 Stoneham,	7,090	4.5	5,260,880	238,422.84	—	238,422.84
20 Winthrop,	10,132	4.4	14,761,520	654,500.00	—	654,500.00
21 Clinton,	13,075	4.3	9,081,084	589,550.00	200,865.74	388,684.26
22 Danvers,	9,407	4.2	6,981,550	334,900.00	40,316.81	294,583.19
23 Needham,	5,026	4.2	7,316,185	305,775.00	—	305,775.00
24 Methuen,	11,448	4.1	7,986,595	409,400.00	80,558.91	328,841.09
25 Westborough,	5,446	4.0	3,232,686	173,500.00	43,463.47	130,036.53
26 Abington,	5,455	4.0	3,402,628	135,300.00	—	135,300.00
27 Ipswich,	5,777	3.9	5,737,792	292,595.00	66,655.99	225,939.01
28 Arlington,	11,187	3.8	13,980,549	655,750.00	123,850.11	531,899.89
29 Mansfield,	5,183	3.6	4,180,446	192,500.00	42,176.87	150,323.13
30 Easthampton,	8,524	3.5	6,424,918	226,000.00	—	226,000.00
31 Westfield,	16,044	3.5	10,822,614	380,300.00	—	380,300.00
32 Orange,	5,282	3.5	4,132,360	145,000.00	—	145,000.00
33 Whitman,	7,292	3.4	5,538,426	276,600.00	89,535.08	187,064.92
34 Braintree,	8,066	3.3	7,908,477	458,500.00	194,755.84	263,744.16
35 Andover,	7,301	3.3	7,207,765	295,000.00	55,436.97	239,563.03
36 Winchester,	9,309	3.3	15,166,425	495,617.14	—	495,617.14
37 North Andover,	5,529	3.1	5,529,521	229,000.00	60,199.34	168,800.66
38 Grafton,	5,705	3.1	2,920,540	89,080.00	—	89,080.00
39 Leominster,	17,580	3.0	13,182,680	604,614.00	208,034.88	396,579.12
40 Saugus,	8,047	3.0	6,343,006	207,500.00	17,243.87	190,256.13
41 Marblehead,	7,338	3.0	10,198,916	329,000.00	24,171.81	304,828.19
42 Milford,	13,055	3.0	9,886,558	291,986.18	—	291,986.18
43 Rockland,	6,928	2.9	4,827,630	141,000.00	—	141,000.00
44 Fairhaven,	5,122	2.8	3,887,090	108,787.50	—	108,787.50
45 Belmont,	5,542	2.7	7,539,455	272,500.00	67,779.65	204,720.35
46 Palmer,	8,610	2.6	4,835,190	127,021.85	—	127,021.85
47 Norwood,	8,014	2.5	14,644,020	404,755.00	35,902.43	368,852.57
48 Adams,	13,026	2.5	6,447,584	173,765.00	13,326.65	160,438.35
49 Weymouth,	12,895	2.4	9,957,156	612,500.00	368,855.46	243,644.54
50 Middleborough,	8,214	2.1	4,849,792	104,250.00	—	104,250.00
51 Winchendon,	5,678	2.1	4,209,430	87,240.00	—	87,240.00
52 Plymouth,	12,141	2.0	12,217,082	243,449.86	—	243,449.86
53 Wellesley,	5,413	2.0	17,129,156	503,000.00	162,558.79	340,441.21
54 Dedham,	9,284	1.7	14,165,685	246,533.00	—	246,533.00
55 Southbridge,	12,592	1.7	7,103,033	142,700.00	23,818.38	118,881.62
56 Northbridge,	8,807	1.6	5,215,755	84,500.00	—	84,500.00
57 Maynard,	6,390	1.5	4,080,102	136,400.00	74,441.79	61,958.21
58 Ware,	8,774	1.4	4,883,490	69,870.00	—	69,870.00
59 Amherst,	5,112	1.4	4,425,882	102,000.00	39,393.21	62,666.79
60 Brookline,	27,792	1.4	111,053,000	1,537,806.00	—	1,537,806.00
61 Milton,	7,924	1.4	27,359,789	370,503.24	—	370,503.24
62 Great Barrington,	5,926	1.3	6,342,110	109,000.00	26,333.25	82,666.75
63 Greenfield,	10,427	1.3	10,810,835	138,700.00	—	138,700.00
64 Spencer,	6,740	1.3	3,647,945	278,692.96	232,154.83	46,538.13
65 Montague,	6,866	1.0	4,455,221	45,700.00	—	45,700.00
66 Webster,	11,509	0.6	8,705,890	97,400.00	48,443.86	48,956.14
67 Bridgewater,	7,688	0.6	3,618,159	20,000.00	—	20,000.00
68 Blackstone,	5,648	0.4	2,370,725	10,000.00	—	10,000.00
69 Chelmsford,	5,010	0.4	4,384,005	17,250.00	—	17,250.00
70 Easton,	5,139	—	6,020,358	—	—	—
70 Towns,	637,815	—	\$687,625,968	\$24,801,346.58	\$2,995,815.57	\$21,805,531.01

TABLE IV. — *Debt Transactions for 1912 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 125. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 78 to 117, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the town of Abington, where \$3,000 of water bonds were refunded.

TOWNS. (Population over 5,000)	INCURRED					CANCELLED							
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Brookline,	—	—	\$600,000.00	\$200,000.00	—	—	\$138,000.00	\$24,481.00	—	\$600,000.00	—	—	—
Revere,	\$90,095.00	—	275,000.00	—	—	—	75,535.00	13,600.00	—	260,000.00	—	—	—
Leominster,	—	—	287,500.00	—	\$1,950.00	—	3,400.00	17,000.00	—	200,000.00	—	—	—
Attleborough,	292,000.00	—	80,000.00	—	—	—	38,800.00	31,000.00	—	80,000.00	—	—	—
Westfield,	—	—	80,000.00	—	—	—	24,200.00	13,000.00	—	110,000.00	—	—	—
Peabody,	7,375.00	—	90,000.00	—	—	—	22,000.00	17,000.00	—	90,000.00	—	—	—
Gardner,	—	—	90,000.00	—	—	—	20,700.00	12,000.00	—	90,000.00	—	—	—
Clinton,	22,350.00	\$16,000.00	53,000.00	—	—	—	13,900.00	3,000.00	—	53,000.00	—	—	—
Milford,	—	—	60,000.00	—	250.00	—	13,000.00	—	—	60,000.00	—	—	—
Adams,	13,700.00	—	60,000.00	—	1,050.00	—	50,200.12	14,000.00	—	192,500.00	—	—	—
Frammingham,	17,550.00	35,000.00	200,000.00	—	—	—	6,500.00	—	—	170,000.00	—	—	—
Weymouth,	6,000.00	5,000.00	70,000.00	—	—	—	50,900.00	14,000.00	—	230,000.00	—	—	—
Watertown,	64,500.00	5,000.00	225,000.00	—	—	—	19,400.00	—	—	100,000.00	—	—	—
Southbridge,	5,000.00	—	60,000.00	—	—	—	31,733.24	14,666.66	—	103,000.00	—	—	—
Plymouth,	—	—	30,000.00	—	—	—	10,300.00	21,000.00	—	39,000.00	—	—	—
Webster,	22,300.00	—	50,000.00	—	—	—	28,788.16	5,000.00	—	50,000.00	—	—	—
Nethen,	—	1,000.00	50,000.00	—	—	\$248.02	35,000.00	13,500.00	—	185,000.00	—	\$25.00	\$2,939.13
Methuen,	—	15,000.00	212,000.00	—	—	—	17,950.00	96,000.00	—	147,000.00	—	—	—
Arlington,	12,000.00	10,000.00	75,000.00	—	—	—	34,000.00	6,000.00	—	75,000.00	—	—	—
Greenfield,	13,200.00	—	212,000.00	—	—	—	51,348.00	6,000.00	—	260,000.00	—	—	—
Wintrop,	78,053.90	—	275,000.00	—	—	1,566.99	31,400.00	12,000.00	—	95,000.00	1 \$2,500.00	93.56	1,888.48
Amesbury,	57,400.00	—	95,000.00	1 2,500.00	—	—	11,300.00	5,000.00	—	140,000.00	—	—	—
Andover,	113,500.00	7,500.00	170,000.00	—	—	—	27,500.00	15,345.00	—	140,000.00	—	—	—
Nauck,	11,000.00	20,000.00	130,000.00	—	—	—	7,750.00	11,000.00	—	90,000.00	—	—	—
North Attleborough,	—	4,000.00	90,000.00	—	—	—	13,000.00	16,000.00	—	120,000.00	—	33,200.00	—
Danvers,	—	—	125,000.00	—	53.20	—	28,996.50	—	—	90,000.00	—	—	—
Winchester,	12,000.00	—	40,000.00	—	—	—	8,000.00	4,000.00	—	70,000.00	—	—	—
Dedham,	10,000.00	—	65,000.00	—	—	—	10,000.00	—	—	35,000.00	—	—	—
West Springfield,	40,000.00	—	35,000.00	—	—	6.00	8,130.00	2,700.00	—	20,000.00	12,700.00	—	36.80
Northbridge,	4,500.00	—	20,000.00	12,700.00	—	—	10,100.00	—	—	30,000.00	—	—	—
Ware,	13,450.00	—	30,000.00	—	—	—	9,750.00	8,000.00	—	80,000.00	—	—	—
Palmer,	53,221.85	—	30,000.00	—	—	—	—	—	—	—	—	—	—
Attol,	39,500.00	—	80,000.00	—	—	—	40,000.00	6,500.00	—	25,000.00	—	—	—
Easthampton,	30,000.00	—	25,000.00	—	—	—	—	—	—	—	—	—	—

1 In anticipation of water revenue.

TABLE IV. — *Debt Transactions for 1912 Classified by Character of Obligation* — Concluded.

Towns. (Population over 5,000)	INCURRED						CANCELLED						
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Middleborough,	-	-	\$30,000.00	-	-	-	\$7,300.00	\$3,000.00	-	\$30,000.00	-	-	-
Braintree,	\$50,000.00	\$15,000.00	80,000.00	-	-	-	15,000.00	2,500.00	-	80,000.00	-	-	\$738.20
Saugus,	-	5,000.00	130,000.00	-	-	-	7,000.00	8,000.00	-	123,000.00	-	-	-
Norwood,	9,755.00	-	40,000.00	-	-	-	20,970.00	6,500.00	-	40,000.00	-	-	-
Milton,	5,000.00	-	155,000.00	-	\$81.64	\$2,207.27	15,000.00	11,000.00	-	155,000.00	-	\$3,000.00	-
Bridgewater,	26,000.00	-	26,000.00	-	-	-	6,000.00	-	-	26,000.00	-	-	-
Marblehead,	-	30,000.00	100,000.00	-	-	-	9,000.00	15,500.00	-	100,000.00	-	-	-
Andover,	42,000.00	10,000.00	85,000.00	-	-	-	29,000.00	10,000.00	-	103,000.00	-	-	-
Whitman,	50,000.00	1,000.00	100,000.00	\$32,000.00	-	-	10,050.00	1,000.00	\$32,000.00	100,000.00	-	-	-
Stonham,	10,000.00	11,000.00	100,000.00	-	1,250.00	-	8,100.00	5,000.00	-	100,000.00	-	-	-
Rockland,	35,000.00	-	70,000.00	-	-	-	8,000.00	6,670.00	-	105,000.00	-	-	-
Montague,	19,500.00	-	50,000.00	-	-	-	9,900.00	-	-	55,000.00	-	-	-
Hudson,	-	7,000.00	10,000.00	-	-	-	11,500.00	11,200.00	-	10,000.00	-	4,850.00	-
Spencer,	-	-	32,000.00	-	-	-	6,400.00	-	-	37,000.00	-	11.99	-
Concord,	10,500.00	8,000.00	75,000.00	20,000.00	-	-	9,000.00	-	-	75,000.00	-	-	-
Maynard,	-	-	10,000.00	-	-	-	6,300.00	-	-	10,000.00	-	-	-
Stoughton,	-	-	63,000.00	-	-	-	4,000.00	11,000.00	-	78,000.00	-	-	-
Swampscott,	43,646.00	8,000.00	100,000.00	-	-	-	34,250.00	3,000.00	-	140,000.00	-	-	-
Great Barrington,	-	-	10,000.00	-	-	-	9,000.00	-	\$100.00	10,000.00	-	-	-
Reading,	14,495.00	24,000.00	115,000.00	2,000.00	-	-	11,900.00	24,200.00	-	119,000.00	2,000.00	-	413.32
Ipswich,	-	2,000.00	50,000.00	-	-	-	10,157.00	2,750.00	-	55,000.00	-	-	-
Grafton,	-	-	10,000.00	-	-	-	3,350.00	-	-	10,000.00	-	-	-
Winchendon,	-	-	35,000.00	-	-	-	2,000.00	5,500.00	-	50,247.06	-	-	-
Blackstone,	10,000.00	-	50,000.00	-	-	-	3,000.00	7,000.00	-	37,000.00	-	-	-
Franklin,	30,000.00	-	40,000.00	-	-	-	2,300.00	1,000.00	-	42,000.00	-	-	-
Belmont,	21,000.00	10,000.00	50,000.00	-	-	-	11,500.00	3,000.00	-	50,000.00	-	-	-
North Andover,	-	-	60,000.00	-	-	-	3,200.00	7,500.00	-	60,000.00	-	-	-
Abington,	-	3,000.00	65,000.00	-	-	40.93	14,250.00	-	-	35,000.00	-	-	10.00
Westborough,	-	-	35,000.00	-	-	-	18,000.00	15,000.00	-	100,000.00	-	-	-
Wellesley,	16,000.00	13,000.00	30,000.00	13,000.00	-	2,673.04	4,000.00	6,000.00	-	30,000.00	-	-	-
Orange,	-	-	70,000.00	-	-	-	3,500.00	2,000.00	-	50,000.00	2 1,500.00	-	-
Mansfield,	-	-	18,000.00	-	-	-	-	-	-	18,000.00	-	-	-
Easton,	-	-	35,000.00	-	-	-	15,105.54	-	-	35,000.00	-	-	-
Fairhaven,	21,787.50	-	16,000.00	-	-	-	21,500.00	-	-	18,500.00	-	-	-
Amherst,	16,000.00	-	18,500.00	-	-	-	6,500.00	6,500.00	-	133,000.00	-	-	-
Nedham,	15,500.00	3,275.00	155,000.00	-	-	-	3,925.00	-	-	55,000.00	-	-	-
Chelmsford,	-	-	57,500.00	-	-	-	-	-	-	-	-	-	-
70 Towns,	\$1,504,895.25	\$273,775.00	\$6,316,500.00	\$288,700.00	\$4,634.84	\$6,742.25	\$1,266,228.56	\$563,012.66	\$100.00	\$6,331,247.06	\$50,700.00	\$41,180.55	\$6,025.93

¹ Includes \$500 paid from library building fund.² Money advanced by treasurer.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1912.*

TOWNS. (Population over 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline,	\$21,723.73	—	\$21,723.73	\$14,641.50	\$7,082.23	—
Revere,	11,955.82	—	11,955.82	3,681.14	1,906.35	\$6,368.33
Attleborough,	9,350.00	\$9,350.00	—	—	—	—
Adams,	1,609.89	1,609.89	—	—	—	—
Weymouth,	372.59	—	372.59	—	372.59	—
Watertown,	7,191.03	—	7,191.03	1,912.50	1,035.84	4,242.69
Wakefield,	2,962.75	—	2,962.75	2,274.99	687.76	—
Arlington,	9,682.91	—	9,682.91	2,823.73	2,526.26	4,332.92
Greenfield,	1,250.00	1,250.00	—	—	—	—
Winthrop,	6,914.88	—	6,914.88	2,869.46	817.80	3,227.62
Winchester,	4,576.43	—	4,576.43	3,246.72	1,329.71	—
Dedham,	4,928.84	¹ 2,310.44	2,618.40	1,695.33	923.07	—
Braintree,	290.28	—	290.28	—	290.28	—
Saugus,	428.22	—	428.22	—	428.22	—
Milton,	10,157.11	—	10,157.11	3,712.92	2,723.35	3,720.81
Stoneham,	3,891.70	—	3,891.70	1,211.80	394.46	2,285.44
Swampscott,	3,182.81	—	3,182.81	—	716.17	2,466.64
Great Barrington,	1,000.00	1,000.00	—	—	—	—
Ipswich,	330.57	330.57	—	—	—	—
Belmont,	8,580.87	3,375.00	5,205.87	1,611.92	1,634.30	1,959.65
Wellesley,	937.09	—	937.09	—	937.09	—
Needham,	410.19	—	410.19	—	410.19	—
Totals,	\$111,727.71	\$19,225.90	\$92,501.81	\$39,682.01	\$24,215.70	\$28,604.10

¹ The total loan fund payment to the State on account of grade crossings, as paid by the town of Dedham, does not appear in this table, inasmuch as Westwood, which was set apart from Dedham, paid its proportionate part of this assessment. See page 283 for Westwood's share.

The following towns over 5,000 population made no sinking and loan fund payment in 1912 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Abington	Easton	Middleborough	Reading
Amesbury	Fairhaven	Milford	Rockland
Amherst	Framingham	Montague	Southbridge
Andover	Franklin	Natick	Spencer
Athol	Gardner	North Andover	Stoughton
Blackstone	Grafton	North Attleborough	Ware
Bridgewater	Hudson	Northbridge	Webster
Chelmsford	Leominster	Norwood	Westborough
Clinton	Mansfield	Orange	Westfield
Concord	Marblehead	Palmer	West Springfield
Danvers	Maynard	Peabody	Whitman
Easthampton	Methuen	Plymouth	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1912.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline, . . .	\$184,204.73	\$162,481.00	—	\$21,723.73	88.2	—	11.8
Revere, . . .	100,490.82	88,535.00	—	11,955.82	88.1	—	11.9
Leominster, . . .	32,500.00	5,000.00	\$27,500.00	—	15.4	84.6	—
Attleborough, . . .	71,650.00	49,800.00	12,500.00	9,350.00	69.5	17.4	13.1
Westfield, . . .	37,200.00	37,200.00	—	—	100.0	—	—
Peabody, . . .	39,800.00	39,000.00	800.00	—	98.0	2.0	—
Gardner, . . .	32,700.00	32,700.00	—	—	100.0	—	—
Clinton, . . .	23,900.00	18,900.00	5,000.00	—	79.1	20.9	—
Milford, . . .	14,000.00	14,000.00	—	—	100.0	—	—
Adams, . . .	20,309.89	15,000.00	3,700.00	1,609.89	73.9	18.2	7.9
Frammingham, . . .	68,040.12	64,290.12	3,750.00	—	94.5	5.5	—
Weymouth, . . .	17,872.59	6,500.00	11,000.00	372.59	36.4	61.5	2.1
Watertown, . . .	72,091.03	64,900.00	—	7,191.03	90.0	—	10.0
Southbridge, . . .	20,150.00	19,400.00	750.00	—	96.3	3.7	—
Plymouth, . . .	46,399.90	46,399.90	—	—	100.0	—	—
Webster, . . .	14,110.26	10,610.26	3,500.00	—	75.2	24.8	—
Methuen, . . .	32,076.75	27,144.75	4,932.00	—	84.6	15.4	—
Wakefield, . . .	51,462.75	48,500.00	—	2,962.75	94.2	—	5.8
Arlington, . . .	44,632.91	22,950.00	12,000.00	9,682.91	51.4	26.9	21.7
Greenfield, . . .	35,250.00	34,000.00	—	1,250.00	96.5	—	3.5
Winthrop, . . .	64,356.44	57,441.56	—	6,914.88	89.3	—	10.7
Amesbury, . . .	25,768.95	18,400.00	7,368.95	—	71.4	28.6	—
Natick, . . .	14,493.28	11,300.00	3,193.28	—	78.0	22.0	—
North Attleborough, . . .	40,565.00	32,845.00	7,720.00	—	81.0	19.0	—
Danvers, . . .	14,450.00	7,750.00	6,700.00	—	53.6	46.4	—
Winchester, . . .	66,776.43	62,200.00	—	4,576.43	93.1	—	6.9
Dedham, . . .	33,925.34	28,996.50	—	4,928.84	85.5	—	14.5
West Springfield, . . .	14,500.00	12,000.00	2,500.00	—	82.8	17.2	—
Northbridge, . . .	10,000.00	10,000.00	—	—	100.0	—	—
Ware, . . .	10,830.00	10,830.00	—	—	100.0	—	—
Palmer, . . .	10,100.00	10,100.00	—	—	100.0	—	—
Athol, . . .	22,750.00	17,750.00	5,000.00	—	78.0	22.0	—
Easthampton, . . .	16,500.00	16,500.00	—	—	100.0	—	—
Middleborough, . . .	10,300.00	10,300.00	—	—	100.0	—	—
Braintree, . . .	23,340.28	17,500.00	5,550.00	290.28	75.0	23.8	1.2
Saugus, . . .	16,028.22	15,000.00	600.00	428.22	93.6	3.7	2.7
Norwood, . . .	29,470.00	27,470.00	2,000.00	—	93.2	6.8	—
Milton, . . .	39,157.11	29,000.00	—	10,157.11	74.1	—	25.9
Bridgewater, . . .	6,000.00	6,000.00	—	—	100.0	—	—
Marblehead, . . .	25,500.00	24,500.00	1,000.00	—	96.1	3.9	—
Andover, . . .	19,307.51	14,000.00	5,307.51	—	72.5	27.5	—
Whitman, . . .	13,950.00	11,050.00	2,900.00	—	79.2	20.8	—
Stoneham, . . .	16,991.70	13,100.00	—	3,891.70	77.1	—	22.9
Rockland, . . .	14,670.00	14,670.00	—	—	100.0	—	—
Montague, . . .	9,900.00	9,900.00	—	—	100.0	—	—
Hudson, . . .	27,550.00	27,550.00	—	—	100.0	—	—
Spencer, . . .	10,911.99	6,411.99	4,500.00	—	58.8	41.2	—
Concord, . . .	18,020.00	9,000.00	9,020.00	—	49.9	50.1	—
Maynard, . . .	11,300.00	6,300.00	5,000.00	—	55.8	44.2	—
Stoughton, . . .	15,000.00	15,000.00	—	—	100.0	—	—
Swampscott, . . .	43,432.81	37,250.00	3,000.00	3,182.81	85.8	6.9	7.3
Great Barrington, . . .	12,750.00	9,000.00	2,750.00	1,000.00	70.6	21.6	7.8
Reading, . . .	36,200.00	36,200.00	—	—	100.0	—	—
Ipswich, . . .	17,138.97	12,907.00	3,901.40	330.57	75.3	22.8	1.9
Grafton, . . .	3,350.00	3,350.00	—	—	100.0	—	—
Winchendon, . . .	7,500.00	7,500.00	—	—	100.0	—	—
Blackstone, . . .	3,000.00	3,000.00	—	—	100.0	—	—
Franklin, . . .	9,300.00	9,300.00	—	—	100.0	—	—
Belmont, . . .	25,202.70	12,500.00	4,121.83	8,580.87	49.6	16.4	34.0
North Andover, . . .	10,000.00	8,000.00	2,000.00	—	80.0	20.0	—
Abington, . . .	7,700.00	7,700.00	—	—	100.0	—	—
Westborough, . . .	7,250.00	3,750.00	3,500.00	—	51.7	48.3	—
Wellesley, . . .	30,937.09	27,000.00	3,000.00	937.09	87.3	9.7	3.0
Orange, . . .	10,000.00	10,000.00	—	—	100.0	—	—
Mansfield, . . .	8,100.00	5,500.00	2,600.00	—	67.9	32.1	—
Easton, . . .	—	—	—	—	—	—	—
Fairhaven, . . .	15,105.54	15,105.54	—	—	100.0	—	—
Amherst, . . .	7,000.00	5,500.00	1,500.00	—	78.6	21.4	—
Needham, . . .	9,410.19	9,000.00	—	410.19	95.6	—	4.4
Chelmsford, . . .	3,925.00	3,925.00	—	—	100.0	—	—
70 Towns, . . .	\$1,878,556.30	\$1,586,663.62	\$180,164.97	\$111,727.71	84.5	9.6	5.9

¹ Serial loans amounting to \$500 were paid from library building fund.

DIVISION C.

CASH BALANCES.

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1912					CASH AT END OF 1912				
	Total	General	Sinking Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Public Trust Fund	Private Trust Funds and Accounts
Brookline,	\$183,927.62	\$179,640.11	—	\$4,287.51	—	\$115,081.90	\$111,936.92	—	\$3,144.98	—
Revere,	38,320.12	38,320.12	—	—	—	50,184.42	50,184.42	—	—	—
Leominster,	90,928.45	89,780.30	—	1,108.15	\$40.00	178,031.63	178,031.63	—	220.40	\$50.00
Attleborough,	69,212.33	67,686.52	\$1,223.48	302.33	—	144,251.29	137,018.36	\$4,814.40	2,418.53	—
Westfield,	128,202.62	127,872.79	—	—	329.83	47,576.17	38,253.04	—	—	9,323.13
Peabody,	120,667.46	120,375.45	285.85	6.16	—	112,450.19	111,720.88	735.31	—	—
Gardner,	40,954.84	40,954.84	—	—	—	49,215.50	49,215.50	—	—	—
Clinton,	31,528.80	29,910.54	1,423.56	1,194.79	—	27,301.36	24,302.80	1,845.97	—	—
Milford,	20,032.91	19,631.49	—	401.42	—	11,820.29	11,404.12	—	—	—
Adams,	18,327.04	17,395.61	332.45	578.98	20.00	10,031.99	9,083.69	326.65	621.65	—
Frammingham,	38,246.51	33,194.40	138.41	63.70	—	54,644.94	38,420.48	10,130.62	6,084.84	—
Weymouth,	19,075.40	18,734.68	108.15	172.57	—	4,902.41	1,874.95	2,772.39	255.07	—
Watertown,	102,941.98	102,915.43	—	—	26.55	42,378.00	42,351.45	—	—	26.55
Southbridge,	8,593.70	8,593.70	—	—	—	16,065.51	16,065.51	—	—	—
Plymouth,	46,830.70	46,830.70	—	—	—	1,298.30	1,298.30	—	—	—
Webster,	23,686.27	23,686.27	—	—	—	25,933.56	25,933.56	—	—	—
Methuen,	30,803.58	24,002.94	6,800.64	—	—	37,596.23	34,927.63	2,668.60	—	—
Wakefield,	23,178.11	22,179.44	—	16.67	989.00	3,299.16	103.49	—	—	1,119.00
Arlington,	117,959.91	24,572.53	91,325.02	—	2,002.36	21,241.44	18,348.14	28.81	2,016.67	2,804.49
Greenfield,	5,911.98	5,911.98	—	—	—	5,536.92	5,336.92	—	—	—
Winthrop,	38,616.52	33,525.99	—	70.00	20.53	51,381.41	51,360.88	—	—	20.53
Amesbury,	15,571.74	15,571.74	—	—	—	28,080.71	28,080.71	—	—	—
Natick,	25,800.42	15,827.91	9,284.33	688.18	—	102,158.72	99,400.56	2,725.16	—	—
North Attleborough,	42,937.71	42,545.09	331.26	61.36	—	46,679.45	41,724.50	3,851.33	103.62	—
Danvers,	30,570.62	23,355.86	7,204.76	10.00	—	19,991.58	18,358.57	1,633.01	—	—
Winchester,	59,448.98	55,321.18	—	4,127.80	—	29,710.34	18,250.77	—	4,459.57	672.86
Dedham,	49,704.25	49,256.93	—	328.31	119.01	62,635.44	61,541.37	—	421.21	—
West Springfield,	14,368.65	10,461.51	3,907.14	—	—	17,609.08	16,109.57	1,500.11	—	—
Northbridge,	24,911.12	24,911.12	—	—	—	30,162.13	30,162.13	—	—	—
Ware,	10,913.45	10,913.45	—	—	—	17,688.93	17,688.93	—	—	—
Palmer,	5,913.33	5,913.33	—	—	—	55,643.29	55,643.29	—	—	—
Athol,	31,146.92	29,840.84	—	1,306.08	—	31,767.52	30,583.71	—	1,404.21	—
Easthampton,	32,362.08	31,939.51	—	422.57	—	10,063.05	10,525.71	—	77.34	—

TOWNS OVER 5,000 POPULATION.

[illegible]

¹ Includes \$2,506.86 investment fund cash.

PART III.

TOWNS UNDER 5,000 POPULATION.

Fiscal Years of Towns under 5,000 Population.

The data given in the tables in Part III are for the fiscal years ending in the several towns, as follows:

TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report	TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report
Acton, . . .	Feb. 1, 1913	18	170,171	Goshen, . . .	Feb. 1, 1913	60	254,255
Acushnet, . . .	Feb. 1, 1913	26	186,187	Gosnold, . . .	Mar. 10, 1913	62	258,259
Agawam, . . .	Jan. 31, 1913	7	148,149	Granby, . . .	Feb. 1, 1913	47	228,229
Alford, . . .	Mar. 1, 1913	60	254,255	Granville, . . .	Feb. 1, 1913	46	226,227
Ashburnham, . . .	Dec. 31, 1912	19	172,173	Greenwich, . . .	Mar. 1, 1913	55	244,245
Ashby, . . .	Dec. 31, 1912	44	222,223	Groton, . . .	Mar. 15, 1913	17	168,169
Ashfield, . . .	Feb. 3, 1913	42	218,219	Groveland, . . .	Dec. 31, 1912	15	164,165
Ashland, . . .	Jan. 31, 1913	27	188,189	Hadley, . . .	Feb. 10, 1913	21	176,177
Auburn, . . .	Mar. 1, 1913	14	162,163	Halifax, . . .	Dec. 31, 1912	52	238,239
Avon, . . .	Dec. 31, 1912	20	174,175	Hamilton, . . .	Dec. 31, 1912	24	182,183
Ayer, . . .	Feb. 28, 1913	11	156,157	Hampden, . . .	Mar. 3, 1913	49	232,233
Barnstable, . . .	Dec. 31, 1912	3	140,141	Hancock, . . .	Mar. 3, 1913	54	242,243
Barre, . . .	Dec. 31, 1912	9	152,153	Hanover, . . .	Dec. 31, 1912	15	164,165
Becket, . . .	Feb. 28, 1913	43	220,221	Hanson, . . .	Dec. 31, 1912	23	180,181
Bedford, . . .	Feb. 1, 1913	35	204,205	Hardwick, . . .	Jan. 31, 1913	6	146,147
Belchertown, . . .	Feb. 1, 1913	20	174,175	Harvard, . . .	Feb. 15, 1913	40	214,215
Bellingham, . . .	Feb. 1, 1913	26	186,187	Harwich, . . .	Dec. 31, 1912	19	172,173
Berkley, . . .	Dec. 31, 1912	42	218,219	Hatfield, . . .	Mar. 1, 1913	21	176,177
Berlin, . . .	Feb. 1, 1913	44	222,223	Hawley, . . .	Feb. 1, 1913	56	246,247
Bernardston, . . .	Mar. 1, 1913	47	228,229	Heath, . . .	Feb. 1, 1913	58	250,251
Billerica, . . .	Feb. 28, 1913	11	156,157	Hingham, . . .	Dec. 31, 1912	1	136,137
Blandford, . . .	Feb. 1, 1913	48	230,231	Hinsdale, . . .	Mar. 1, 1913	38	210,211
Bolton, . . .	Mar. 1, 1913	47	228,229	Holbrook, . . .	Dec. 31, 1912	10	154,155
Bourne, . . .	Dec. 31, 1912	13	160,161	Holden, . . .	Mar. 1, 1913	18	170,171
Boxborough, . . .	Mar. 4, 1913	59	252,253	Holland, . . .	Mar. 10, 1913	62	258,259
Boxford, . . .	Dec. 31, 1912	48	230,231	Holliston, . . .	Dec. 31, 1912	11	156,157
Boylston, . . .	Feb. 1, 1913	49	232,233	Hopedale, . . .	Dec. 31, 1912	17	168,169
Brewster, . . .	Feb. 1, 1913	50	234,235	Hopkinton, . . .	Jan. 31, 1913	13	160,161
Brimfield, . . .	Mar. 1, 1913	45	224,225	Hubbardston, . . .	Dec. 31, 1912	40	214,215
Brookfield, . . .	Dec. 31, 1912	16	166,167	Hull, . . .	Dec. 31, 1912	19	172,173
Buckland, . . .	Feb. 1, 1913	28	190,191	Huntington, . . .	Feb. 1, 1913	30	194,195
Burlington, . . .	Dec. 31, 1912	51	236,237	Kingston, . . .	Dec. 31, 1912	14	162,163
Canton, . . .	Dec. 31, 1912	2	138,139	Lakeville, . . .	Dec. 31, 1912	37	208,209
Carlisle, . . .	Feb. 1, 1913	52	238,239	Lancaster, . . .	Mar. 1, 1913	13	160,161
Carver, . . .	Dec. 31, 1912	27	188,189	Lanesborough, . . .	Mar. 1, 1913	43	220,221
Charlemont, . . .	Feb. 3, 1913	41	216,217	Lee, . . .	Mar. 1, 1913	5	144,145
Charlton, . . .	Feb. 10, 1913	20	174,175	Leicester, . . .	Feb. 1, 1913	8	150,151
Chatham, . . .	Dec. 31, 1912	28	190,191	Lenox, . . .	Feb. 27, 1913	9	152,153
Cheshire, . . .	Mar. 1, 1913	29	192,193	Leverett, . . .	Feb. 15, 1913	48	230,231
Chester, . . .	Feb. 1, 1913	32	198,199	Lexington, . . .	Dec. 31, 1912	1	136,137
Chesterfield, . . .	Feb. 1, 1913	52	238,239	Leyden, . . .	Feb. 14, 1913	58	250,251
Chilmark, . . .	Feb. 20, 1913	59	252,253	Lincoln, . . .	Feb. 1, 1913	36	206,207
Clarksburg, . . .	Mar. 1, 1913	35	204,205	Littleton, . . .	Mar. 1, 1913	35	204,205
Cohasset, . . .	Dec. 31, 1912	12	158,159	Longmeadow, . . .	Feb. 15, 1913	39	212,213
Colrain, . . .	Feb. 1, 1913	25	184,185	Ludlow, . . .	Mar. 1, 1913	1	136,137
Conway, . . .	Feb. 1, 1913	35	204,205	Lunenburg, . . .	Dec. 31, 1912	32	198,199
Cummington, . . .	Feb. 1, 1913	50	234,235	Lynnfield, . . .	Feb. 1, 1913	43	220,221
Dalton, . . .	Mar. 1, 1913	6	146,147	Manchester, . . .	Feb. 1, 1913	12	158,159
Dana, . . .	Feb. 1, 1913	48	230,231	Marion, . . .	Jan. 31, 1913	30	194,195
Dartmouth, . . .	Jan. 31, 1913	3	140,141	Marshfield, . . .	Dec. 31, 1912	25	184,185
Deerfield, . . .	Feb. 1, 1913	16	166,167	Mashpee, . . .	Dec. 31, 1912	60	254,255
Dennis, . . .	Jan. 1, 1913	23	180,181	Mattapoisett, . . .	Jan. 1, 1913	34	202,203
Dighton, . . .	Dec. 31, 1912	15	164,165	Medfield, . . .	Jan. 31, 1913	7	148,149
Douglas, . . .	Mar. 1, 1913	17	168,169	Medway, . . .	Jan. 31, 1913	12	158,159
Dover, . . .	Dec. 31, 1912	46	226,227	Mendon, . . .	Jan. 1, 1913	44	222,223
Dracut, . . .	Jan. 31, 1913	7	148,149	Merrimac, . . .	Dec. 31, 1912	17	168,169
Dudley, . . .	Mar. 1, 1913	4	142,143	Middlefield, . . .	Feb. 1, 1913	58	250,251
Dunstable, . . .	Dec. 31, 1912	56	246,247	Middleton, . . .	Jan. 1, 1913	37	208,209
Duxbury, . . .	Dec. 31, 1912	26	186,187	Millbury, . . .	Feb. 23, 1913	2	138,139
East Bridgewater, . . .	Dec. 31, 1912	7	148,149	Millis, . . .	Jan. 31, 1913	31	196,197
Eastham, . . .	Dec. 31, 1912	53	240,241	Monroe, . . .	Mar. 8, 1913	61	256,257
East Longmeadow, . . .	Feb. 20, 1913	29	192,193	Monson, . . .	Mar. 1, 1913	2	138,139
Edgartown, . . .	Feb. 17, 1913	36	206,207	Monterey, . . .	Mar. 15, 1913	57	248,249
Egremont, . . .	Mar. 1, 1913	50	234,235	Montgomery, . . .	Mar. 1, 1913	61	256,257
Enfield, . . .	Mar. 1, 1913	44	222,223	Mount Washington, . . .	Mar. 11, 1913	63	260,261
Erving, . . .	Mar. 1, 1913	37	208,209	Nahant, . . .	Feb. 15, 1913	36	206,207
Essex, . . .	Dec. 31, 1912	28	190,191	Nantucket, . . .	Dec. 31, 1912	9	152,153
Falmouth, . . .	Dec. 31, 1912	8	150,151	New Ashford, . . .	Mar. 12, 1913	63	260,261
Florida, . . .	Feb. 14, 1913	57	248,249	New Braintree, . . .	Feb. 1, 1913	54	242,243
Foxborough, . . .	Dec. 31, 1912	5	144,145	Newbury, . . .	Jan. 31, 1913	29	192,193
Freetown, . . .	Dec. 31, 1912	30	194,195	New Marlborough, . . .	Jan. 31, 1913	38	210,211
Gay Head, . . .	Feb. 20, 1913	62	258,259	New Salem, . . .	Feb. 1, 1913	50	234,235
Georgetown, . . .	Dec. 31, 1912	22	178,179	Norfolk, . . .	Jan. 31, 1913	42	218,219
Gill, . . .	Feb. 17, 1913	43	220,221	Northborough, . . .	Dec. 31, 1912	26	186,187

Fiscal Years of Towns under 5,000 Population — Concluded.

TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report	TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report
North Brookfield, .	Feb. 15, 1913	9	152, 153	Southwick, . . .	Mar. 1, 1913	41	216, 217
Northfield, . . .	Feb. 1, 1913	28	190, 191	Sterling, . . .	Feb. 1, 1913	33	200, 201
North Reading, .	Dec. 31, 1912	40	214, 215	Stockbridge, . .	Apr. 1, 1913	22	178, 179
Norton, . . .	Dec. 31, 1912	12	158, 159	Stow, . . .	Mar. 17, 1913	38	210, 211
Norwell, . . .	Dec. 31, 1912	31	196, 197	Sturbridge, . . .	Dec. 31, 1912	22	178, 179
Oak Bluffs, . . .	Feb. 10, 1913	39	212, 213	Sudbury, . . .	Feb. 28, 1913	38	210, 211
Oakham, . . .	Mar. 1, 1913	52	238, 239	Sunderland, . .	Mar. 1, 1913	40	214, 215
Orleans, . . .	Dec. 31, 1912	39	212, 213	Sutton, . . .	Mar. 1, 1913	8	150, 151
Otis, . . .	Feb. 1, 1913	53	240, 241	Swansea, . . .	Dec. 31, 1912	21	176, 177
Oxford, . . .	Mar. 1, 1913	8	150, 151	Templeton, . . .	Feb. 1, 1913	5	144, 145
Paxton, . . .	Feb. 1, 1913	56	246, 247	Tewksbury, . . .	Jan. 31, 1913	6	146, 147
Pelham, . . .	Feb. 15, 1913	54	242, 243	Tisbury, . . .	Feb. 6, 1913	36	206, 207
Pembroke, . . .	Dec. 31, 1912	33	200, 201	Tolland, . . .	Feb. 25, 1913	62	258, 259
Pepperell, . . .	Mar. 1, 1913	10	154, 155	Topsfield, . . .	Feb. 1, 1913	37	208, 209
Peru, . . .	Mar. 3, 1913	61	256, 257	Townsend, . . .	Dec. 31, 1912	24	182, 183
Petersham, . . .	Feb. 1, 1913	47	228, 229	Truro, . . .	Dec. 31, 1912	49	232, 233
Phillipston, . . .	Feb. 1, 1913	55	244, 245	Tyngsborough, .	Dec. 31, 1912	45	224, 225
Plainfield, . . .	Feb. 1, 1913	57	248, 249	Tyringham, . . .	Mar. 1, 1913	58	250, 251
Plainville, . . .	Jan. 31, 1913	32	198, 199	Upton, . . .	Feb. 1, 1913	20	174, 175
Plympton, . . .	Dec. 31, 1912	51	236, 237	Uxbridge, . . .	Dec. 31, 1912	3	140, 141
Prescott, . . .	Feb. 15, 1913	59	252, 253	Wales, . . .	Mar. 1, 1913	59	252, 253
Princeton, . . .	Jan. 31, 1913	46	226, 227	Walpole, . . .	Dec. 31, 1912	2	138, 139
Provincetown, . .	Dec. 31, 1912	3	140, 141	Wareham, . . .	Dec. 31, 1912	5	144, 145
Randolph, . . .	Dec. 31, 1912	4	142, 143	Warren, . . .	Feb. 1, 1913	4	142, 143
Raynham, . . .	Dec. 31, 1912	25	184, 185	Warwick, . . .	Feb. 15, 1913	54	242, 243
Rehoboth, . . .	Jan. 1, 1913	21	176, 177	Washington, . . .	Mar. 1, 1913	60	254, 255
Richmond, . . .	Mar. 1, 1913	49	232, 233	Wayland, . . .	Feb. 28, 1913	16	166, 167
Rochester, . . .	Jan. 31, 1913	39	212, 213	Wellfleet, . . .	Dec. 31, 1912	41	216, 217
Rockport, . . .	Dec. 31, 1912	4	142, 143	Wendell, . . .	Feb. 15, 1913	53	240, 241
Rowe, . . .	Feb. 15, 1913	55	244, 245	Wenham, . . .	Dec. 31, 1912	41	216, 217
Rowley, . . .	Dec. 31, 1912	32	198, 199	West Boylston, .	Mar. 1, 1913	34	202, 203
Royalston, . . .	Dec. 31, 1912	46	226, 227	West Bridgewater, .	Dec. 31, 1912	16	166, 167
Russell, . . .	Feb. 1, 1913	42	218, 219	West Brookfield, .	Feb. 1, 1913	33	200, 201
Rutland, . . .	Mar. 1, 1913	24	182, 183	Westford, . . .	Feb. 1, 1913	10	154, 155
Salisbury, . . .	Dec. 31, 1912	27	188, 189	Westhampton, . .	Feb. 1, 1913	56	246, 247
Sandisfield, . . .	Mar. 1, 1913	51	236, 237	Westminster, . .	Feb. 1, 1913	33	200, 201
Sandwich, . . .	Dec. 31, 1912	27	188, 189	West Newbury, . .	Jan. 31, 1913	30	194, 195
Savoy, . . .	Mar. 4, 1913	53	240, 241	Weston, . . .	Feb. 28, 1913	19	172, 173
Scituate, . . .	Dec. 31, 1912	13	160, 161	Westport, . . .	Dec. 31, 1912	10	154, 155
Seekonk, . . .	Feb. 20, 1913	14	162, 163	West Stockbridge, .	Mar. 1, 1913	34	202, 203
Sharon, . . .	Dec. 31, 1912	15	164, 165	West Tisbury, . .	Feb. 12, 1913	55	244, 245
Sheffield, . . .	Mar. 1, 1913	23	180, 181	Westwood, . . .	Jan. 31, 1913	34	202, 203
Shelburne, . . .	Feb. 1, 1913	29	192, 193	Whately, . . .	Feb. 13, 1913	45	224, 225
Sherborn, . . .	Feb. 1, 1913	31	196, 197	Wilbraham, . . .	Feb. 22, 1913	14	162, 163
Shirley, . . .	Mar. 1, 1913	18	170, 171	Williamsburg, . .	Feb. 1, 1913	18	170, 171
Shrewsbury, . . .	Jan. 31, 1913	22	178, 179	Williamstown, . .	Feb. 28, 1913	6	146, 147
Shutesbury, . . .	Feb. 20, 1913	61	256, 257	Wilmington, . . .	Dec. 31, 1912	23	180, 181
Somerset, . . .	Dec. 31, 1912	11	156, 157	Windsor, . . .	Feb. 10, 1913	57	248, 249
Southampton, . .	Mar. 1, 1913	45	224, 225	Worthington, . . .	Feb. 1, 1913	51	236, 237
Southborough, . .	Dec. 31, 1912	24	182, 183	Wrentham, . . .	Jan. 31, 1913	25	184, 185
South Hadley, . .	Dec. 31, 1912	1	136, 137	Yarmouth, . . .	Dec. 31, 1912	31	196, 197

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 1.

RECEIPTS.	Hingham POPULATION 4,965	Ludlow POPULATION 4,948	Lexington POPULATION 4,918	South Hadley POPULATION 4,894
REVENUE.	\$155,477.41	\$67,801.53	\$211,424.63	\$70,301.21
General,	115,236.68	64,821.15	169,262.81	62,231.25
<i>Taxes,</i>	<i>114,503.61</i>	<i>64,025.92</i>	<i>168,076.52</i>	<i>59,883.38</i>
Property and poll,	96,284.35	63,510.66	146,501.58	50,163.80
Corporation, bank, etc.,	18,219.26	515.26	21,574.94	9,719.58
<i>Licenses and permits,</i>	<i>50.50</i>	<i>138.75</i>	<i>47.30</i>	<i>197.75</i>
<i>Fines and forfeits,</i>	<i>167.18</i>	<i>274.00</i>	<i>219.82</i>	<i>260.00</i>
<i>Grants and gifts,</i>	<i>525.39</i>	<i>382.48</i>	<i>919.17</i>	<i>1,890.12</i>
For expenses,	525.39	382.48	919.17	1,890.12
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	40,240.73	2,980.33	42,161.82	8,069.96
<i>Special assessments,</i>	<i>3,161.71</i>	<i>995.58</i>	<i>3,069.26</i>	<i>1,706.59</i>
To meet expenses,	3,161.71	645.58	2,451.21	1,398.73
To meet outlays,	—	350.00	618.05	307.86
<i>Privileges,</i>	<i>3,465.29</i>	<i>—</i>	<i>1,788.18</i>	<i>1,201.66</i>
<i>Departmental,</i>	<i>11,974.05</i>	<i>1,356.08</i>	<i>8,381.58</i>	<i>3,337.11</i>
General government,	76.00	—	358.06	—
Protection of persons and property,	410.47	—	3,372.19	217.98
Health and sanitation,	—	—	7.00	101.77
Highways,	2,253.63	37.35	1,033.16	658.05
Charities,	4,041.30	76.55	1,275.21	1,088.05
Soldiers' benefits,	2,845.00	444.00	890.00	797.00
Education,	2,347.65	360.50	1,146.15	285.84
Libraries,	—	—	217.06	66.42
Recreation,	—	—	62.50	—
Unclassified,	—	437.68	20.25	82.00
<i>Public service enterprises,</i>	<i>20,343.21</i>	<i>—</i>	<i>24,444.19</i>	<i>—</i>
Electric light,	20,331.21	—	—	—
Water,	—	—	24,397.30	—
All other,	12.00	—	46.89	—
<i>Cemeteries,</i>	<i>—</i>	<i>59.00</i>	<i>654.50</i>	<i>—</i>
<i>Interest,</i>	<i>1,296.47</i>	<i>569.72</i>	<i>3,824.11</i>	<i>1,825.20</i>
On sinking funds,	—	—	—	840.81
On trust and investment funds,	40.40	281.30	2,031.04	—
All other,	1,256.07	288.42	1,793.07	984.39
NON-REVENUE.	\$111,809.68	\$45,796.59	\$177,915.67	\$88,167.03
Offsets to outlays,	786.00	91.88	3,728.68	14,145.47
<i>Departmental,</i>	<i>786.00</i>	<i>91.88</i>	<i>2,380.19</i>	<i>14,145.47</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,348.49</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	99,394.20	35,000.00	148,801.41	53,331.95
<i>Loans, general purposes,</i>	<i>60,000.00</i>	<i>—</i>	<i>55,000.00</i>	<i>15,300.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>32,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>35,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>394.20</i>	<i>—</i>	<i>1,801.41</i>	<i>31.95</i>
Transfers,	219.25	—	3,736.15	6,257.13
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>219.25</i>	<i>—</i>	<i>3,736.15</i>	<i>6,257.13</i>
Refunds,	275.95	—	309.54	4.05
Agency, trust, and investment,	20,134.28	10,704.71	21,339.89	14,428.43
<i>Taxes and licenses for State,</i>	<i>11,153.34</i>	<i>6,375.25</i>	<i>13,187.50</i>	<i>8,313.25</i>
<i>Taxes for county,</i>	<i>8,980.94</i>	<i>3,729.46</i>	<i>7,258.17</i>	<i>4,403.18</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>600.00</i>	<i>894.22</i>	<i>12.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,700.00</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$156,263.41	\$67,893.41	\$215,153.31	\$84,446.68
Premiums,	394.20	—	1,801.41	31.95
Municipal indebtedness,	90,000.00	35,000.00	147,000.00	53,300.00
Transfers and refunds,	495.20	—	4,045.69	6,261.18
Agency, trust, and investment,	20,134.28	10,704.71	21,339.89	14,428.43
Total receipts,	\$267,287.09	\$113,598.12	\$339,340.30	\$158,468.24
<i>Balance on hand, including funds,</i>	<i>47,502.67</i>	<i>9,673.16</i>	<i>26,517.51</i>	<i>7,259.60</i>
GRAND TOTAL,	\$314,789.76	\$123,271.28	\$415,857.81	\$165,727.84

Graded According to Population of 1910.

GROUP 1.

PAYMENTS.	Hingham POPULATION 4,965	Ludlow POPULATION 4,948	Lexington POPULATION 4,918	South Hadley POPULATION 4,894
Maintenance,	\$133,512.66	\$54,183.33	\$145,317.04	\$58,897.52
<i>Departmental,</i>	<i>106,061.54</i>	<i>53,770.55</i>	<i>137,914.81</i>	<i>58,897.52</i>
General government,	8,883.11	2,459.38	9,039.24	3,855.22
Protection of persons and property,	18,606.72	2,517.67	31,086.42	2,933.64
Health and sanitation,	4,337.04	690.30	3,236.20	1,400.84
Highways,	19,487.34	12,172.16	36,495.72	16,551.14
Charities,	11,176.53	3,484.74	5,668.21	4,388.45
Soldiers' benefits,	4,391.89	461.00	796.00	785.00
Education,	34,644.96	29,499.85	41,497.94	26,947.25
Libraries,	100.00	241.65	5,570.42	1,531.37
Recreation,	1,177.95	—	1,527.54	—
Unclassified,	3,256.00	2,243.80	2,997.12	504.61
<i>Public service enterprises,</i>	<i>27,451.12</i>	<i>—</i>	<i>5,944.60</i>	<i>—</i>
Electric light,	27,451.12	—	—	—
Water,	—	—	5,944.60	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>412.78</i>	<i>1,390.36</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>67.27</i>	<i>—</i>
Interest,	2,305.94	4,154.22	18,902.29	2,741.73
<i>Loans, general purposes,</i>	<i>1,955.94</i>	<i>4,154.22</i>	<i>5,687.12</i>	<i>2,741.73</i>
<i>Loans, public service enterprises,</i>	<i>350.00</i>	<i>—</i>	<i>13,215.17</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	72,869.93	891.36	79,448.33	27,624.73
<i>Departmental,</i>	<i>69,938.27</i>	<i>891.36</i>	<i>41,251.20</i>	<i>27,624.73</i>
General government,	14,797.35	—	334.07	—
Protection of persons and property,	5,208.01	—	8,400.46	—
Health and sanitation,	1,920.45	633.07	100.00	1,795.28
Highways,	13,267.78	258.29	4,296.42	22,698.19
Charities,	596.35	—	—	503.87
Education,	31,325.78	—	26,305.93	—
Libraries,	—	—	—	—
Recreation,	2,822.55	—	1,814.32	2,627.39
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,931.66</i>	<i>—</i>	<i>38,179.13</i>	<i>—</i>
Electric light,	2,931.66	—	—	—
Water,	—	—	38,179.13	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>18.00</i>	<i>—</i>
Municipal indebtedness,	35,311.08	50,100.00	108,094.72	30,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,311.08</i>	<i>8,100.00</i>	<i>33,094.72</i>	<i>200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>42,000.00</i>	<i>75,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	219.25	—	3,736.15	6,257.13
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,535.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>219.25</i>	<i>—</i>	<i>3,736.15</i>	<i>1,722.13</i>
Refunds,	275.95	—	309.54	4.05
Agency, trust, and investment,	20,134.28	10,765.51	21,513.50	14,428.43
<i>Taxes and licenses for State,</i>	<i>11,153.34</i>	<i>6,375.25</i>	<i>13,187.50</i>	<i>5,313.25</i>
<i>Taxes for county,</i>	<i>8,980.94</i>	<i>3,729.46</i>	<i>7,258.17</i>	<i>4,403.18</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>660.80</i>	<i>1,067.83</i>	<i>12.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,700.00</i>
RECAPITULATION.				
Maintenance and interest,	\$135,818.60	\$58,337.55	\$164,219.33	\$61,639.25
Permanent debt (except from sinking funds),	5,311.08	8,100.00	33,094.72	200.00
Sinking fund requirements from revenue,	—	—	—	4,535.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	72,869.93	891.36	79,448.33	27,624.73
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	42,000.00	75,000.00	30,000.00
Transfers (except to sinking funds) and refunds,	495.20	—	4,045.69	1,726.18
Agency, trust, and investment,	20,134.28	10,765.51	21,513.50	14,428.43
Total payments,	\$264,629.09	\$120,094.42	\$377,321.57	\$140,153.59
Balance on hand, including funds,	50,160.67	3,176.86	38,536.24	25,574.25
GRAND TOTAL,	\$314,789.76	\$123,271.28	\$415,857.81	\$165,727.84

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Walpole POPULATION 4,892	Canton POPULATION 4,797	Monson POPULATION 4,753	Millbury POPULATION 4,740
REVENUE.	\$121,417.91	\$140,632.99	\$60,018.33	\$72,961.73
General,	97,233.30	118,365.50	44,716.98	64,283.91
<i>Taxes,</i>	<i>94,181.31</i>	<i>115,690.67</i>	<i>38,454.85</i>	<i>56,947.33</i>
Property and poll,	87,072.29	101,962.44	31,792.19	52,733.15
Corporation, bank, etc.,	7,109.02	13,728.23	6,662.66	4,214.18
<i>Licenses and permits,</i>	<i>237.00</i>	<i>104.00</i>	<i>3,423.50</i>	<i>4,739.00</i>
<i>Fines and forfeits,</i>	<i>1,033.00</i>	<i>348.00</i>	<i>114.00</i>	<i>76.75</i>
<i>Grants and gifts,</i>	<i>1,731.99</i>	<i>2,222.83</i>	<i>2,724.63</i>	<i>2,520.83</i>
For expenses,	1,731.99	1,022.83	2,724.63	1,020.83
For outlays,	—	1,200.00	—	1,500.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	24,184.61	22,267.49	15,301.35	8,677.87
<i>Special assessments,</i>	<i>495.77</i>	<i>73.60</i>	<i>—</i>	<i>648.43</i>
To meet expenses,	495.77	—	—	648.43
To meet outlays,	—	73.50	—	—
<i>Privileges,</i>	<i>829.86</i>	<i>821.66</i>	<i>1,997.69</i>	<i>1,877.30</i>
<i>Departmental,</i>	<i>3,514.67</i>	<i>5,223.17</i>	<i>6,094.55</i>	<i>3,531.26</i>
General government,	1,054.45	304.50	163.00	737.66
Protection of persons and property,	154.84	1,314.41	116.93	4.47
Health and sanitation,	—	—	—	—
Highways,	114.66	35.00	282.27	—
Charities,	568.35	2,253.26	3,270.45	1,662.49
Soldiers' benefits,	704.00	749.00	1,410.00	1,154.00
Education,	769.56	203.00	841.90	—
Libraries,	148.71	75.00	—	22.64
Recreation,	—	—	—	—
Unclassified,	—	289.00	10.00	—
<i>Public service enterprises,</i>	<i>18,794.22</i>	<i>12,970.41</i>	<i>6,371.90</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	18,794.22	12,970.41	6,371.90	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,131.65</i>	<i>635.82</i>	<i>895.86</i>
Interest,	550.19	2,047.10	501.39	1,675.02
On sinking funds,	—	—	—	—
On trust and investment funds,	55.13	592.40	501.23	718.47
All other,	495.06	1,454.70	16.	956.55
NON-REVENUE.	\$38,490.17	\$114,247.54	\$19,255.04	\$47,363.94
Offsets to outlays,	500.00	301.85	2,340.10	1,537.32
<i>Departmental,</i>	<i>500.00</i>	<i>—</i>	<i>2,200.00</i>	<i>1,537.32</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>301.85</i>	<i>140.10</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	76,932.59	83,240.00	6,000.00	34,570.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>240.00</i>	<i>—</i>	<i>14,570.00</i>
<i>Loans, public service enterprises,</i>	<i>11,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>83,000.00</i>	<i>6,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>5,236.44</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>56.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	77.64	7,910.40	—	784.03
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	77.64	7,910.40	—	784.03
Refunds,	281.07	11,057.35	1,935.41	170.96
Agency, trust, and investment,	10,638.87	11,737.44	8,979.53	10,301.63
<i>Taxes and licenses for State,</i>	<i>7,312.60</i>	<i>8,232.25</i>	<i>6,521.16</i>	<i>6,454.63</i>
<i>Taxes for county,</i>	<i>3,267.69</i>	<i>3,267.69</i>	<i>2,047.65</i>	<i>2,617.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>68.68</i>	<i>247.50</i>	<i>410.82</i>	<i>1,200.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$121,917.91	\$140,934.84	\$62,358.43	\$74,499.10
Premiums,	56.15	—	—	—
Municipal indebtedness,	76,936.44	83,240.00	6,000.00	34,570.00
Transfers and refunds,	358.71	18,968.25	1,935.41	954.99
Agency, trust, and investment,	10,638.87	11,737.44	8,979.53	10,301.63
Total receipts,	\$209,908.08	\$254,880.53	\$79,273.37	\$120,325.72
<i>Balance on hand, including funds,</i>	<i>6,926.32</i>	<i>11,374.65</i>	<i>4,725.31</i>	<i>4,936.01</i>
GRAND TOTAL,	\$216,834.40	\$266,255.18	\$83,998.68	\$125,261.73

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	Walpole POPULATION 4,892	Canton POPULATION 4,797	Monson POPULATION 4,758	Millbury POPULATION 4,740
Maintenance,	\$92,958.66	\$92,386.74	\$52,113.69	\$74,277.90
<i>Departmental,</i>	<i>84,283.01</i>	<i>82,289.48</i>	<i>48,274.68</i>	<i>72,567.73</i>
General government,	6,748.89	7,398.62	3,345.41	4,461.76
Protection of persons and property,	12,331.48	14,303.07	4,649.83	20,671.12
Health and sanitation,	1,291.76	1,587.97	456.83	995.98
Highways,	16,560.52	20,798.81	12,126.14	10,907.29
Charities,	5,160.68	5,892.72	4,415.84	6,098.23
Soldiers' benefits,	794.00	877.00	1,170.00	1,763.50
Education,	37,190.62	26,620.10	21,060.96	25,164.45
Libraries,	3,051.78	2,963.51	300.00	680.45
Recreation,	588.98	759.57	75.00	301.25
Unclassified,	564.30	1,088.11	674.67	1,523.70
<i>Public service enterprises,</i>	<i>8,675.65</i>	<i>8,608.99</i>	<i>2,533.02</i>	—
Electric light,	—	—	—	—
Water,	8,675.65	8,608.99	2,533.02	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,488.27</i>	<i>1,305.99</i>	<i>1,710.17</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	7,277.16	9,353.18	1,585.00	1,309.34
<i>Loans, general purposes,</i>	<i>3,501.16</i>	<i>5,993.18</i>	<i>325.00</i>	<i>1,309.34</i>
<i>Loans, public service enterprises,</i>	<i>3,776.00</i>	<i>3,360.00</i>	<i>1,260.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	33,840.69	18,687.81	5,872.43	8,491.49
<i>Departmental,</i>	<i>20,713.35</i>	<i>9,087.95</i>	<i>4,697.17</i>	<i>8,491.49</i>
General government,	134.50	—	229.35	238.25
Protection of persons and property,	6,013.49	—	—	—
Health and sanitation,	—	—	314.82	—
Highways,	14,068.92	8,192.37	4,153.00	7,303.86
Charities,	—	—	—	—
Education,	496.44	895.58	—	768.57
Libraries,	—	—	—	—
Recreation,	—	—	—	180.81
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>13,127.34</i>	<i>8,685.84</i>	<i>1,175.26</i>	—
Electric light,	—	—	—	—
Water,	13,127.34	8,685.84	1,175.26	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>914.02</i>	—	—
Municipal indebtedness,	71,000.00	94,206.77	11,000.00	25,450.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>21,000.00</i>	<i>11,206.77</i>	<i>5,000.00</i>	<i>5,450.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>83,000.00</i>	<i>6,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	77.64	7,910.40	—	784.03
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>77.64</i>	<i>7,910.40</i>	—	<i>784.03</i>
Refunds,	281.07	11,057.85	1,935.41	170.96
Agency, trust, and investment,	10,661.68	11,737.44	8,979.53	10,411.70
<i>Taxes and licenses for State,</i>	<i>7,312.50</i>	<i>8,232.25</i>	<i>6,521.16</i>	<i>6,484.63</i>
<i>Taxes for county,</i>	<i>3,257.69</i>	<i>3,257.69</i>	<i>2,047.55</i>	<i>2,617.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>91.49</i>	<i>247.50</i>	<i>410.82</i>	<i>1,310.07</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$100,235.82	\$101,739.92	\$53,698.69	\$75,587.24
Permanent debt (except from sinking funds),	21,000.00	11,206.77	5,000.00	5,450.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	33,840.69	18,687.81	5,872.43	8,491.49
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	83,000.00	6,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	358.71	18,968.25	1,935.41	954.99
Agency, trust, and investment,	10,661.68	11,737.44	8,979.53	10,411.70
Total payments,	\$216,096.90	\$245,340.19	\$81,486.06	\$120,895.42
Balance on hand, including funds,	737.50	20,914.99	2,512.62	4,366.31
GRAND TOTAL,	\$216,334.40	\$266,255.18	\$83,998.68	\$125,261.73

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Barnstable POPULATION 4,676	Uxbridge POPULATION 4,671	Dartmouth POPULATION 4,378	Provincetown POPULATION 4,369
REVENUE.	\$111,787.65	\$67,549.20	\$79,598.92	\$65,606.90
General,	106,047.02	50,568.70	71,630.57	51,933.81
<i>Taxes,</i>	<i>104,844.60</i>	<i>48,954.21</i>	<i>70,020.40</i>	<i>49,450.99</i>
Property and poll,	98,051.51	42,538.51	56,814.44	48,381.97
Corporation, bank, etc.,	6,790.09	6,415.70	13,205.96	1,066.02
<i>Licenses and permits,</i>	<i>308.00</i>	<i>135.00</i>	<i>98.00</i>	<i>532.25</i>
<i>Fines and forfeits,</i>	<i>279.40</i>	<i>188.21</i>	<i>176.45</i>	<i>160.00</i>
<i>Grants and gifts,</i>	<i>599.52</i>	<i>1,291.28</i>	<i>1,335.72</i>	<i>1,790.57</i>
For expenses,	599.52	1,291.28	1,335.72	1,790.57
For outlays,	—	—	—	—
<i>All other,</i>	<i>15.50</i>	—	—	—
Commercial,	5,740.63	16,930.50	7,968.35	13,673.09
<i>Special assessments,</i>	—	<i>534.13</i>	<i>182.22</i>	—
To meet expenses,	—	534.13	182.22	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>1,035.18</i>	<i>4,352.12</i>	—
<i>Departmental,</i>	<i>4,349.26</i>	<i>2,066.39</i>	<i>3,005.40</i>	<i>3,295.85</i>
General government,	38.00	351.00	.10	1,231.98
Protection of persons and property,	192.28	301.56	123.88	121.53
Health and sanitation,	—	—	26.00	20.00
Highways,	1,017.31	189.46	164.66	85.46
Charities,	748.10	639.20	1,004.62	653.77
Soldiers' benefits,	2,124.00	504.00	1,024.00	988.00
Education,	229.57	68.25	645.78	134.11
Libraries,	—	12.92	14.61	61.00
Recreation,	—	—	—	—
Unclassified,	—	—	1.75	—
<i>Public service enterprises,</i>	—	<i>9,960.64</i>	—	<i>8,987.05</i>
Electric light,	—	—	—	—
Water,	—	9,960.64	—	8,987.05
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>15.00</i>	—	—	<i>75.00</i>
<i>Interest,</i>	<i>1,376.37</i>	<i>3,384.16</i>	<i>428.61</i>	<i>1,315.19</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,081.76	2,532.44	80.80	993.74
All other,	294.61	851.72	347.81	321.45
NON-REVENUE.	\$115,450.00	\$61,274.48	\$48,159.51	\$39,311.30
Offsets to outlays,	—	—	35.90	—
<i>Departmental,</i>	—	—	<i>35.90</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	90,000.00	44,106.00	30,400.00	25,655.00
<i>Loans, general purposes,</i>	—	<i>29,000.00</i>	<i>400.00</i>	<i>2,205.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>90,000.00</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>23,450.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	<i>106.00</i>	—	—
Transfers,	939.92	6,171.39	—	1,813.46
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>939.92</i>	<i>6,171.39</i>	—	<i>1,813.46</i>
Refunds,	1,192.85	181.66	5,529.81	1,718.14
Agency, trust, and investment,	23,317.23	10,815.43	12,193.80	10,094.70
<i>Taxes and licenses for State,</i>	<i>10,081.58</i>	<i>5,598.43</i>	<i>6,687.50</i>	<i>4,199.41</i>
<i>Taxes for county,</i>	<i>8,786.65</i>	<i>3,117.00</i>	<i>5,496.52</i>	<i>3,584.03</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>4,449.00</i>	<i>2,100.00</i>	<i>9.78</i>	<i>2,311.26</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$111,787.65	\$67,549.20	\$79,634.82	\$65,606.90
Premiums,	—	106.00	—	—
Municipal indebtedness,	90,000.00	44,000.00	30,400.00	25,655.00
Transfers and refunds,	2,132.77	6,353.05	5,529.81	3,561.60
Agency, trust, and investment,	23,317.23	10,815.43	12,193.80	10,094.70
Total receipts,	\$227,237.65	\$128,823.68	\$127,758.43	\$104,918.20
<i>Balance on hand, including funds,</i>	<i>32,465.69</i>	<i>17,421.62</i>	<i>12,112.03</i>	<i>3,400.99</i>
GRAND TOTAL,	\$259,703.34	\$146,245.30	\$139,870.46	\$108,319.19

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Barnstable POPULATION 4,676	Uxbridge POPULATION 4,671	Dartmouth POPULATION 4,378	Provincetown POPULATION 4,369
Maintenance,	\$75,421.51	\$59,603.62	\$66,713.49	\$50,870.27
<i>Departmental,</i>	<i>74,703.62</i>	<i>53,179.77</i>	<i>66,713.49</i>	<i>44,409.79</i>
General government,	8,966.88	4,375.82	5,081.15	4,367.40
Protection of persons and property,	3,091.50	6,736.52	1,792.54	3,989.31
Health and sanitation,	2,911.84	541.60	2,079.89	656.98
Highways,	16,258.95	10,867.31	18,571.17	6,444.87
Charities,	7,645.68	4,591.63	7,237.24	6,308.40
Soldiers' benefits,	2,509.28	627.75	1,553.58	934.00
Education,	33,959.24	22,730.69	29,122.44	20,246.26
Libraries,	—	2,111.50	896.58	1,029.75
Recreation,	—	45.50	—	20.00
Unclassified,	1,420.25	551.45	378.90	412.82
<i>Public service enterprises,</i>	<i>—</i>	<i>6,413.85</i>	<i>—</i>	<i>5,690.91</i>
Electric light,	—	—	—	—
Water,	—	6,413.85	—	5,690.91
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>637.89</i>	<i>—</i>	<i>—</i>	<i>769.57</i>
<i>Administration of trust funds,</i>	<i>20.00</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
Interest,	5,867.64	3,619.00	2,923.07	5,249.86
<i>Loans, general purposes,</i>	<i>5,867.64</i>	<i>339.00</i>	<i>2,923.07</i>	<i>1,633.86</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>3,280.00</i>	<i>—</i>	<i>3,626.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	35,717.07	23,659.94	10,763.59	2,503.64
<i>Departmental,</i>	<i>35,717.07</i>	<i>21,751.92</i>	<i>10,763.59</i>	<i>445.10</i>
General government,	193.50	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	286.80	—	—	245.10
Highways,	15,714.27	2,811.72	9,265.14	—
Charities,	—	—	—	—
Education,	19,522.50	18,939.50	—	—
Libraries,	—	—	1,498.45	200.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,908.72</i>	<i>—</i>	<i>2,058.54</i>
Electric light,	—	—	—	—
Water,	—	1,908.72	—	2,058.54
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	103,103.37	22,065.85	34,500.00	30,655.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>23,103.37</i>	<i>7,000.00</i>	<i>4,500.00</i>	<i>6,205.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>80,000.00</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>24,450.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>65.85</i>	<i>—</i>	<i>—</i>
Transfers,	939.92	6,171.39	—	1,843.46
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>939.92</i>	<i>6,171.39</i>	<i>—</i>	<i>1,843.46</i>
Refunds,	1,192.85	181.66	5,529.81	1,718.14
Agency, trust, and investment,	23,352.98	10,980.21	12,193.80	10,698.72
<i>Taxes and licenses for State,</i>	<i>10,081.58</i>	<i>5,598.43</i>	<i>6,687.50</i>	<i>4,199.41</i>
<i>Taxes for county,</i>	<i>8,786.65</i>	<i>3,117.00</i>	<i>5,496.52</i>	<i>3,584.03</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,484.75</i>	<i>2,264.78</i>	<i>9.78</i>	<i>2,915.28</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$81,289.15	\$63,222.62	\$69,636.56	\$56,120.13
Permanent debt (except from sinking funds),	23,103.37	7,000.00	4,500.00	6,205.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	35,717.07	23,659.94	10,763.59	2,503.64
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	80,000.00	15,065.85	30,000.00	24,450.00
Transfers (except to sinking funds) and refunds,	2,132.77	6,353.05	5,529.81	3,561.60
Agency, trust, and investment,	23,352.98	10,980.21	12,193.80	10,698.72
Total payments,	\$245,595.34	\$126,281.67	\$132,623.76	\$103,539.09
Balance on hand, including funds,	14,108.00	19,963.63	7,248.70	4,780.10
GRAND TOTAL,	\$259,703.34	\$146,245.30	\$139,870.46	\$108,319.19

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Randolph POPULATION 4,301	Dudley POPULATION 4,267	Rockport POPULATION 4,211	Warren POPULATION 4,188
REVENUE.	\$78,784.34	\$51,670.99	\$86,404.51	\$49,872.77
General,	54,337.21	39,833.17	60,255.77	42,387.63
<i>Taxes,</i>	<i>53,120.65</i>	<i>33,909.20</i>	<i>59,760.74</i>	<i>39,597.60</i>
Property and poll,	46,465.35	26,804.03	56,128.09	36,712.46
Corporation, bank, etc.,	6,655.30	7,105.17	3,632.65	2,885.14
<i>Licenses and permits,</i>	<i>11.00</i>	<i>3,841.50</i>	<i>36.50</i>	<i>97.00</i>
<i>Fines and forfeits,</i>	<i>203.42</i>	<i>133.62</i>	<i>275.00</i>	<i>206.50</i>
<i>Grants and gifts,</i>	<i>1,002.14</i>	<i>1,948.85</i>	<i>193.53</i>	<i>2,486.53</i>
For expenses,	1,002.14	1,948.85	193.53	2,486.53
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	24,447.13	11,837.82	26,138.74	7,485.14
<i>Special assessments,</i>	<i>—</i>	<i>1,030.31</i>	<i>847.29</i>	<i>—</i>
To meet expenses,	—	—	847.29	—
To meet outlays,	—	1,030.31	—	—
<i>Privileges,</i>	<i>1,708.18</i>	<i>—</i>	<i>1,303.85</i>	<i>115.76</i>
<i>Departmental,</i>	<i>7,219.75</i>	<i>579.34</i>	<i>5,672.98</i>	<i>5,926.48</i>
General government,	—	—	625.56	1,053.50
Protection of persons and property,	17.80	64.58	18.79	108.03
Health and sanitation,	—	—	—	—
Highways,	47.25	38.41	900.00	21.92
Charities,	1,792.82	98.79	1,381.67	2,787.81
Soldiers' benefits,	4,391.00	172.00	2,604.00	830.00
Education,	970.88	188.20	7.00	1,125.22
Libraries,	—	17.36	99.82	—
Recreation,	—	—	—	—
Unclassified,	—	—	36.14	—
<i>Public service enterprises,</i>	<i>10,554.02</i>	<i>9,968.26</i>	<i>16,027.51</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	10,554.02	9,968.26	15,146.23	—
All other,	—	—	881.28	—
<i>Cemeteries,</i>	<i>—</i>	<i>8.00</i>	<i>312.00</i>	<i>162.50</i>
<i>Interest,</i>	<i>4,965.18</i>	<i>251.91</i>	<i>1,975.11</i>	<i>1,280.40</i>
On sinking funds,	2,242.75	—	—	—
On trust and investment funds,	932.11	10.12	1,055.48	778.98
All other,	1,790.32	241.79	919.63	501.42
NON-REVENUE.	\$102,385.38	\$8,018.28	\$54,055.42	\$41,270.32
Offsets to outlays,	326.65	—	100.97	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>326.65</i>	<i>—</i>	<i>100.97</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	49,600.00	—	40,026.00	23,500.00
<i>Loans, general purposes,</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>48,000.00</i>	<i>—</i>	<i>40,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>26.00</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	26,090.00	1,648.88	250.16	398.42
<i>From sinking funds,</i>	<i>20,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	5,390.00	1,648.88	250.16	398.42
Refunds,	319.53	45.40	1,605.23	351.56
Agency, trust, and investment,	25,139.20	6,324.00	12,073.06	17,020.34
<i>Taxes and licenses for State,</i>	<i>3,937.50</i>	<i>4,400.00</i>	<i>5,663.63</i>	<i>3,687.50</i>
<i>Taxes for county,</i>	<i>1,754.14</i>	<i>1,924.00</i>	<i>4,620.27</i>	<i>2,271.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>20,447.56</i>	<i>—</i>	<i>1,738.16</i>	<i>11,061.84</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$79,110.99	\$51,670.99	\$86,505.48	\$49,872.77
Premiums,	—	—	—	—
Municipal indebtedness,	49,600.00	—	40,026.00	23,500.00
Transfers and refunds,	26,319.53	1,694.28	1,855.39	749.98
Agency, trust, and investment,	26,139.20	6,324.00	12,073.06	17,020.34
Total receipts,	\$181,169.72	\$59,689.27	\$140,469.93	\$91,143.09
Balance on hand, including funds,	12,903.23	15,754.27	13,968.45	14,636.06
GRAND TOTAL,	\$194,072.95	\$75,443.54	\$154,418.38	\$105,779.15

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Randolph POPULATION 4,301	Dudley POPULATION 4,267	Rockport POPULATION 4,211	Warren POPULATION 4,188
Maintenance,	\$59,551.15	\$41,973.97	\$72,933.00	\$52,215.92
<i>Departmental,</i>	<i>55,525.38</i>	<i>38,880.29</i>	<i>62,808.57</i>	<i>51,128.38</i>
General government,	3,791.08	2,857.42	8,108.15	4,047.44
Protection of persons and property,	6,855.62	4,699.07	9,428.46	9,745.77
Health and sanitation,	451.05	415.20	499.39	1,170.65
Highways,	10,102.36	8,086.56	12,591.81	7,935.98
Charities,	8,838.01	3,195.47	7,796.15	4,735.62
Soldiers' benefits,	5,465.06	283.00	2,920.75	1,505.25
Education,	18,842.85	18,317.16	19,115.26	20,044.09
Libraries,	250.00	626.16	1,434.17	1,181.84
Recreation,	—	—	61.00	128.17
Unclassified,	929.35	400.25	853.43	633.57
<i>Public service enterprises,</i>	<i>4,005.77</i>	<i>3,001.81</i>	<i>9,073.25</i>	—
Electric light,	—	—	—	—
Water,	4,005.77	3,001.81	9,071.25	—
All other,	—	—	2.00	—
<i>Cemeteries,</i>	—	91.87	1,061.18	1,066.39
<i>Administration of trust funds,</i>	<i>20.00</i>	—	—	21.15
Interest,	9,017.50	3,500.00	5,278.18	904.92
<i>Loans, general purposes,</i>	<i>4,446.50</i>	—	1,600.68	904.92
<i>Loans, public service enterprises,</i>	<i>4,571.00</i>	3,500.00	3,677.50	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	3,302.34	8,622.22	6,099.27	792.98
<i>Departmental,</i>	<i>795.04</i>	<i>5,284.48</i>	<i>2,374.22</i>	<i>792.98</i>
General government,	—	848.53	—	—
Protection of persons and property,	—	—	50.00	—
Health and sanitation,	238.19	—	157.15	—
Highways,	25.00	2,432.95	1,659.00	792.98
Charities,	—	—	—	—
Education,	531.85	2,003.00	508.07	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,507.30</i>	<i>3,337.74</i>	<i>3,725.05</i>	—
Electric light,	—	—	—	—
Water,	2,507.30	3,337.74	3,725.05	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	75,100.00	—	47,121.67	30,267.74
<i>From sinking funds,</i>	<i>20,700.00</i>	—	—	—
<i>From revenue and other sources,</i>	<i>6,400.00</i>	—	7,000.00	10,267.74
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>48,000.00</i>	—	40,000.00	20,000.00
<i>Warrants or orders, previous years,</i>	—	—	121.67	—
Transfers,	26,000.00	1,648.88	250.16	398.42
<i>To sinking funds from revenue,</i>	<i>2,500.00</i>	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>23,500.00</i>	1,648.88	250.16	398.42
Refunds,	319.53	45.40	1,605.23	351.56
Agency, trust, and investment,	10,091.64	6,331.12	12,192.56	17,668.07
<i>Taxes and licenses for State,</i>	<i>3,937.50</i>	<i>4,400.00</i>	<i>5,666.63</i>	<i>3,687.50</i>
<i>Taxes for county,</i>	<i>1,764.14</i>	<i>1,924.00</i>	<i>4,620.27</i>	<i>2,271.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>4,400.00</i>	7.12	1,905.66	11,709.57
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$68,568.65	\$45,473.97	\$78,211.18	\$53,120.84
Permanent debt (except from sinking funds),	6,400.00	—	7,000.00	10,267.74
Sinking fund requirements from revenue,	2,500.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,302.34	8,622.22	6,099.27	792.98
Permanent debt from sinking funds,	20,700.00	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	48,000.00	—	40,121.67	20,000.00
Transfers (except to sinking funds) and refunds,	23,819.53	1,694.28	1,855.39	749.98
Agency, trust, and investment,	10,091.64	6,331.12	12,192.56	17,668.07
Total payments,	\$193,382.16	\$62,121.59	\$145,480.07	\$102,599.61
Balance on hand, including funds,	10,690.79	13,321.95	8,938.31	3,179.54
GRAND TOTAL,	\$194,072.95	\$75,443.54	\$154,418.38	\$105,779.15

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 5.

RECEIPTS.	Lee POPULATION 4,106	Wareham POPULATION 4,102	Foxborough POPULATION 3,863	Templeton POPULATION 3,756
REVENUE.	\$54,400.54	\$89,968.74	\$49,561.16	\$49,050.50
General,	49,579.97	82,875.34	43,324.65	41,149.67
<i>Taxes,</i>	<i>41,302.56</i>	<i>81,181.99</i>	<i>40,799.07</i>	<i>38,895.23</i>
Property and poll,	39,793.73	72,265.79	40,077.07	35,363.05
Corporation, bank, etc.,	1,508.83	8,916.20	722.00	3,532.18
<i>Licenses and permits,</i>	<i>4,141.00</i>	<i>244.00</i>	<i>39.00</i>	<i>145.75</i>
<i>Fines and forfeits,</i>	<i>2,178.43</i>	<i>642.00</i>	<i>373.00</i>	<i>164.82</i>
<i>Grants and gifts,</i>	<i>1,957.98</i>	<i>807.35</i>	<i>2,113.58</i>	<i>1,943.87</i>
For expenses,	1,957.98	807.35	2,113.58	1,943.87
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	4,820.57	7,093.40	6,236.51	7,900.83
<i>Special assessments,</i>	<i>135.12</i>	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	135.12	—	—	—
<i>Privileges,</i>	<i>1,078.22</i>	<i>623.92</i>	<i>632.59</i>	<i>1,709.30</i>
<i>Departmental,</i>	<i>3,377.77</i>	<i>5,374.56</i>	<i>5,243.91</i>	<i>37.50</i>
General government,	1,059.00	—	—	—
Protection of persons and property,	65.59	255.16	26.02	13.50
Health and sanitation,	—	9.00	—	—
Highways,	235.26	10.70	391.50	286.50
Charities,	158.81	1,350.44	2,906.11	35.81
Soldiers' benefits,	1,493.00	3,284.50	1,513.00	742.00
Education,	282.61	437.83	282.28	498.73
Libraries,	—	—	25.00	95.26
Recreation,	—	—	—	—
Unclassified,	83.50	26.93	100.00	—
<i>Public service enterprises,</i>	—	<i>536.33</i>	—	<i>5,283.94</i>
Electric light,	—	—	—	5,283.94
Water,	—	—	—	—
All other,	—	536.33	—	—
<i>Cemeteries,</i>	<i>55.10</i>	<i>56.00</i>	—	—
<i>Interest,</i>	<i>194.36</i>	<i>503.59</i>	<i>360.01</i>	<i>907.59</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	137.60	151.24	75.12	468.17
All other,	56.76	351.35	284.89	439.42
NON-REVENUE.	\$33,520.69	\$33,014.21	\$29,861.06	\$15,691.71
Offsets to outlays,	114.63	—	—	—
<i>Departmental,</i>	<i>114.63</i>	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	23,000.00	14,531.16	21,000.00	10,000.00
<i>Loans, general purposes,</i>	—	<i>4,500.00</i>	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>23,000.00</i>	<i>10,000.00</i>	<i>21,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	<i>31.16</i>	—	—
Transfers,	—	1,433.13	146.00	—
<i>From sinking funds,</i>	—	—	—	—
All other,	—	1,433.13	146.00	—
Refunds,	3,109.33	133.62	2,009.34	290.96
Agency, trust, and investment,	12,296.73	16,911.30	6,705.72	5,400.75
<i>Taxes and licenses for State,</i>	<i>7,429.68</i>	<i>8,314.35</i>	<i>3,941.30</i>	<i>3,187.75</i>
<i>Taxes for county,</i>	<i>4,407.05</i>	<i>6,749.00</i>	<i>1,698.45</i>	<i>1,963.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>460.00</i>	<i>1,847.95</i>	<i>1,065.97</i>	<i>250.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$54,515.17	\$89,968.74	\$49,561.16	\$49,050.50
Premiums,	—	31.16	—	—
Municipal indebtedness,	23,000.00	14,500.00	21,000.00	10,000.00
Transfers and refunds,	3,109.33	1,571.75	2,155.34	290.96
Agency, trust, and investment,	12,296.73	16,911.30	6,705.72	5,400.75
Total receipts,	\$92,921.23	\$122,982.95	\$79,422.22	\$64,742.21
<i>Balance on hand, including funds,</i>	<i>3,019.15</i>	<i>30,061.23</i>	<i>3,998.74</i>	<i>9,422.76</i>
GRAND TOTAL,	\$95,940.38	\$153,044.18	\$83,420.96	\$74,164.97

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Lee POPULATION 4,106	Wareham POPULATION 4,102	Foxborough POPULATION 3,863	Templeton POPULATION 3,756
Maintenance,	\$48,890.38	\$62,544.68	\$46,492.63	\$35,733.50
<i>Departmental,</i>	<i>47,914.72</i>	<i>61,406.49</i>	<i>46,473.63</i>	<i>30,431.05</i>
General government,	5,111.64	6,273.12	3,213.92	2,741.50
Protection of persons and property,	3,499.62	4,510.28	6,435.43	3,206.90
Health and sanitation,	1,357.14	2,378.42	704.66	494.62
Highways,	11,006.02	12,307.46	6,454.28	3,917.02
Charities,	4,850.12	5,833.03	6,033.93	2,163.70
Soldiers' benefits,	1,452.00	5,450.99	1,328.00	1,054.75
Education,	18,212.27	22,776.66	18,695.17	15,731.54
Libraries,	1,200.00	1,107.35	984.96	798.62
Recreation,	246.60	265.68	62.48	—
Unclassified,	979.31	503.50	2,560.80	322.40
<i>Public service enterprises,</i>	<i>—</i>	<i>215.60</i>	<i>—</i>	<i>4,550.55</i>
Electric light,	—	—	—	4,550.55
Water,	—	—	—	—
All other,	—	215.60	—	—
<i>Cemeteries,</i>	<i>975.66</i>	<i>922.59</i>	<i>19.00</i>	<i>751.90</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,097.05	1,496.96	360.72	1,480.28
<i>Loans, general purposes,</i>	<i>2,097.05</i>	<i>1,496.96</i>	<i>360.72</i>	<i>746.89</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>733.39</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	7,334.07	17,567.04	1,338.93	5,084.56
<i>Departmental,</i>	<i>7,334.07</i>	<i>17,346.69</i>	<i>1,338.93</i>	<i>2,328.72</i>
General government,	3,931.01	—	48.33	600.18
Protection of persons and property,	—	830.77	387.27	801.88
Health and sanitation,	—	57.39	—	—
Highways,	3,403.06	11,419.52	709.63	799.42
Charities,	—	145.00	—	—
Education,	—	4,894.01	130.70	127.24
Libraries,	—	—	—	—
Recreation,	—	—	63.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,755.84</i>
Electric light,	—	—	—	2,755.84
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>220.35</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,000.00	14,271.41	21,972.88	16,116.67
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>4,271.41</i>	<i>—</i>	<i>6,116.67</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>10,000.00</i>	<i>21,972.88</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	1,433.13	146.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,433.13</i>	<i>146.00</i>	<i>—</i>
Refunds,	3,109.33	138.62	2,009.34	290.96
Agency, trust, and investment,	12,368.33	16,913.29	5,753.53	5,416.73
<i>Taxes and licenses for State,</i>	<i>7,429.68</i>	<i>8,314.35</i>	<i>3,941.30</i>	<i>3,187.75</i>
<i>Taxes for county,</i>	<i>4,407.05</i>	<i>6,749.00</i>	<i>1,693.45</i>	<i>1,963.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>531.60</i>	<i>1,849.94</i>	<i>113.78</i>	<i>265.98</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$50,987.43	\$64,041.64	\$46,853.35	\$37,213.78
Permanent debt (except from sinking funds),	—	4,271.41	—	6,116.67
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	7,334.07	17,567.04	1,338.93	5,084.56
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	10,000.00	21,972.88	10,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	3,109.33	1,571.75	2,155.34	290.96
Agency, trust, and investment,	12,368.33	16,913.29	5,753.53	5,416.73
Total payments,	\$93,799.16	\$114,365.13	\$78,074.03	\$64,122.70
Balance on hand, including funds,	2,141.22	38,679.05	5,346.93	10,042.27
GRAND TOTAL,	\$95,940.38	\$153,044.18	\$83,420.96	\$74,164.97

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Tewksbury POPULATION 3,750	Williamstown POPULATION 3,708	Dalton POPULATION 3,568	Hardwick POPULATION 3,524
REVENUE.	\$34,080.26	\$77,905.64	\$67,210.15	\$79,075.23
General,	26,577.28	70,568.19	61,842.93	68,530.53
<i>Taxes,</i>	<i>23,503.99</i>	<i>62,951.33</i>	<i>61,337.46</i>	<i>55,567.73</i>
Property and poll,	21,125.27	67,675.83	49,835.33	46,343.47
Corporation, bank, etc.,	2,378.72	2,275.50	11,502.13	10,224.26
<i>Licenses and permits,</i>	<i>83.00</i>	<i>63.00</i>		<i>2,626.25</i>
<i>Fines and forfeits,</i>	<i>57.50</i>	<i>211.68</i>	<i>26.15</i>	<i>113.80</i>
<i>Grants and gifts,</i>	<i>2,932.79</i>	<i>342.18</i>	<i>479.32</i>	<i>10,222.75</i>
For expenses,	2,932.79	342.18	279.32	822.75
For outlays,	—	—	200.00	9,400.00
All other,	—	—	—	—
Commercial,	7,502.98	7,337.45	5,367.22	10,544.70
<i>Special assessments,</i>	<i>307.55</i>	<i>2,540.00</i>	<i>620.00</i>	—
To meet expenses,	307.55	2,540.00	—	—
To meet outlays,	—	—	620.00	—
<i>Privileges,</i>	<i>1,523.11</i>	<i>649.87</i>	<i>658.79</i>	—
<i>Departmental,</i>	<i>5,065.46</i>	<i>3,190.73</i>	<i>3,493.11</i>	<i>1,905.66</i>
General government,	9.00	—	387.31	147.50
Protection of persons and property,	1,386.68	225.00	104.83	5.00
Health and sanitation,	41.25	147.60	—	—
Highways,	74.32	135.40	390.25	5.00
Charities,	3,167.21	201.18	228.18	500.37
Soldiers' benefits,	212.00	1,656.00	1,695.00	438.00
Education,	161.50	765.47	613.76	789.79
Libraries,	10.50	60.08	73.78	3.00
Recreation,	—	—	—	—
Unclassified,	3.00	—	—	17.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>956.85</i>	<i>379.40</i>	<i>507.95</i>
<i>Interest,</i>	<i>606.86</i>	—	<i>215.82</i>	<i>8,151.09</i>
On sinking funds,	—	—	200.00	7,951.82
On trust and investment funds,	—	—	15.92	149.27
All other,	606.86	—	—	—
NON-REVENUE.	\$18,136.80	\$57,003.35	\$37,756.14	\$40,224.47
Offsets to outlays,	—	2,858.42	1,377.15	5,221.71
<i>Departmental,</i>	—	<i>2,858.42</i>	<i>1,377.15</i>	<i>5,221.71</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	14,000.00	37,020.52	20,000.00	25,625.56
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>14,000.00</i>	<i>37,000.00</i>	<i>20,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	<i>20.52</i>	—	<i>625.56</i>
<i>Premiums,</i>	—	—	—	—
Transfers,	121.43	844.02	1,279.32	1,190.02
<i>From sinking funds,</i>	—	—	—	—
All other,	121.43	844.02	1,279.32	1,190.02
Refunds,	527.01	3,962.23	—	1,769.93
Agency, trust, and investment,	3,488.36	12,318.10	15,099.67	6,417.25
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>6,952.36</i>	<i>7,125.00</i>	<i>4,300.25</i>
<i>Taxes for county,</i>	<i>1,238.56</i>	<i>6,365.74</i>	<i>7,974.67</i>	<i>2,117.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	—	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$34,080.26	\$80,764.06	\$68,587.30	\$84,296.94
Premiums,	—	—	—	—
Municipal indebtedness,	14,000.00	37,020.52	20,000.00	25,625.56
Transfers and refunds,	648.44	4,806.31	1,279.32	2,959.95
Agency, trust, and investment,	3,488.36	12,318.10	15,099.67	6,417.25
Total receipts,	\$52,217.06	\$134,908.99	\$104,966.29	\$119,299.70
Balance on hand, including funds,	1,375.96	11,182.10	6,248.22	7,566.49
GRAND TOTAL,	\$53,593.02	\$146,091.09	\$111,214.51	\$126,866.19

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Tewksbury POPULATION 3,750	Williamstown POPULATION 3,708	Dalton POPULATION 3,568	Hardwick POPULATION 3,524
Maintenance,	\$28,526.93	\$54,456.53	\$50,510.07	\$43,383.77
<i>Departmental,</i>	<i>28,526.93</i>	<i>52,947.05</i>	<i>49,137.28</i>	<i>42,086.08</i>
General government,	2,269.00	3,840.06	5,486.35	3,090.82
Protection of persons and property,	3,342.08	1,379.55	3,737.84	1,410.99
Health and sanitation,	626.36	2,417.01	726.38	655.35
Highways,	6,381.14	11,924.74	9,788.16	5,671.18
Charities,	3,529.89	3,424.94	2,038.22	3,434.63
Soldiers' benefits,	195.00	2,049.60	1,631.00	391.00
Education,	11,127.83	26,184.82	24,052.90	22,513.81
Libraries,	740.65	1,340.68	1,290.39	670.55
Recreation,	38.48	—	50.00	107.85
Unclassified,	276.50	385.65	336.04	4,139.90
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,509.48</i>	<i>1,372.79</i>	<i>1,267.69</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30.00</i>
Interest,	524.16	1,782.86	211.11	1,567.25
<i>Loans, general purposes,</i>	<i>524.16</i>	<i>1,782.86</i>	<i>211.11</i>	<i>1,567.25</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,533.82	13,869.14	19,792.36	46,969.95
<i>Departmental,</i>	<i>1,533.82</i>	<i>13,869.14</i>	<i>19,307.55</i>	<i>46,969.95</i>
General government,	—	408.05	1,398.80	125.00
Protection of persons and property,	600.00	—	518.00	—
Health and sanitation,	—	952.50	5,255.01	6,127.04
Highways,	547.50	6,654.93	9,429.21	23,367.61
Charities,	386.32	—	—	—
Education,	—	705.10	2,496.03	16,783.93
Libraries,	—	—	210.50	—
Recreation,	—	61.60	—	566.37
Unclassified,	—	5,086.96	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>484.81</i>	<i>—</i>
Municipal indebtedness,	17,100.00	47,700.00	20,000.00	22,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>7,100.00</i>	<i>10,700.00</i>	<i>—</i>	<i>2,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>37,000.00</i>	<i>20,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	121.43	844.02	1,279.32	1,190.02
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>121.43</i>	<i>844.02</i>	<i>1,279.32</i>	<i>1,190.02</i>
Refunds,	527.01	3,962.29	—	1,769.93
Agency, trust, and investment,	3,488.36	12,318.10	15,099.67	7,028.59
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>5,952.36</i>	<i>7,125.00</i>	<i>4,300.25</i>
<i>Taxes for county,</i>	<i>1,238.36</i>	<i>6,365.74</i>	<i>7,974.67</i>	<i>2,117.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>611.34</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$29,051.09	\$56,239.39	\$50,721.18	\$44,951.02
Permanent debt (except from sinking funds),	7,100.00	10,700.00	—	2,500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,533.82	13,869.14	19,792.36	46,969.95
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	37,000.00	20,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	648.44	4,806.31	1,279.32	2,959.95
Agency, trust, and investment,	3,488.36	12,318.10	15,099.67	7,028.59
Total payments,	\$51,821.71	\$134,932.94	\$106,892.53	\$124,409.51
Balance on hand, including funds,	1,771.31	11,158.15	4,321.98	2,456.68
GRAND TOTAL,	\$53,593.02	\$146,091.09	\$111,214.51	\$126,866.19

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Agawam POPULATION 3,501	Medfield POPULATION 3,466	Dracut POPULATION 3,461	East Bridgewater POPULATION 3,363
REVENUE.	\$56,439.67	\$36,786.78	\$62,865.35	\$54,323.64
General,	48,595.97	31,623.18	57,064.21	43,610.37
<i>Taxes,</i>	<i>43,868.60</i>	<i>29,639.28</i>	<i>53,704.48</i>	<i>41,775.65</i>
Property and poll,	37,041.64	25,077.48	50,359.21	36,238.16
Corporation, bank, etc.,	6,826.96	4,561.80	3,345.27	5,537.39
<i>Licenses and permits,</i>	<i>2,103.00</i>	<i>21.00</i>	<i>130.00</i>	<i>50.00</i>
<i>Fines and forfeits,</i>	<i>404.52</i>	<i>65.00</i>	<i>92.65</i>	<i>239.63</i>
<i>Grants and gifts,</i>	<i>2,219.85</i>	<i>1,897.90</i>	<i>3,137.08</i>	<i>1,545.19</i>
For expenses,	2,219.85	1,897.90	1,137.08	1,545.19
For outlays,	—	—	2,000.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	7,843.70	5,163.60	5,801.14	10,713.27
<i>Special assessments,</i>	<i>125.00</i>	<i>36.28</i>	<i>941.81</i>	<i>230.50</i>
To meet expenses,	—	36.28	941.81	230.50
To meet outlays,	125.00	—	—	—
<i>Privileges,</i>	<i>2,833.50</i>	<i>47.64</i>	<i>2,713.93</i>	<i>1,325.95</i>
<i>Departmental,</i>	<i>1,348.72</i>	<i>4,135.00</i>	<i>1,262.57</i>	<i>6,524.25</i>
General government,	113.00	1,017.80	—	226.63
Protection of persons and property,	75.98	108.49	423.74	4.37
Health and sanitation,	—	—	—	22.20
Highways,	218.17	283.18	44.00	112.62
Charities,	360.97	2,076.44	10.45	1,368.05
Soldiers' benefits,	396.00	564.00	516.00	3,104.00
Education,	17.00	85.09	265.46	1,453.03
Libraries,	124.72	—	2.92	77.35
Recreation,	—	—	—	—
Unclassified,	37.88	—	—	156.00
<i>Public service enterprises,</i>	<i>1,732.98</i>	<i>—</i>	<i>31.85</i>	<i>350.87</i>
Electric light,	—	—	—	—
Water,	1,732.98	—	—	350.87
All other,	—	—	31.85	—
<i>Cemeteries,</i>	<i>—</i>	<i>120.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,803.50</i>	<i>824.68</i>	<i>850.98</i>	<i>2,281.70</i>
On sinking funds,	998.93	—	—	—
On trust and investment funds,	196.67	600.42	135.76	911.85
All other,	607.90	224.26	715.22	1,369.85
NON-REVENUE.	\$67,369.74	\$19,602.72	\$52,581.75	\$90,132.74
Offsets to outlays,	1,000.00	130.50	3,333.33	3,255.35
<i>Departmental,</i>	<i>1,000.00</i>	<i>130.50</i>	<i>3,333.33</i>	<i>3,255.35</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	60,191.37	8,000.00	42,000.00	78,916.80
<i>Loans, general purposes,</i>	<i>20,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>30,000.00</i>
<i>Loans, public service enterprises,</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>	<i>18,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>40,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>191.37</i>	<i>—</i>	<i>—</i>	<i>916.80</i>
Transfers,	30.85	1,024.50	—	441.23
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	30.85	1,024.50	—	441.23
Refunds,	24.04	11.23	1,240.69	329.18
Agency, trust, and investment,	6,123.48	10,436.49	6,007.73	7,190.18
<i>Taxes and licenses for State,</i>	<i>4,112.50</i>	<i>3,000.00</i>	<i>3,875.00</i>	<i>3,875.00</i>
<i>Taxes for county,</i>	<i>2,010.98</i>	<i>1,336.49</i>	<i>2,132.73</i>	<i>3,294.78</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>6,100.00</i>	<i>—</i>	<i>20.40</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$57,439.67	\$36,917.28	\$66,198.68	\$57,578.99
Premiums,	191.37	—	—	916.80
Municipal indebtedness,	60,000.00	8,000.00	42,000.00	78,000.00
Transfers and refunds,	54.89	1,035.73	1,240.69	770.41
Agency, trust, and investment,	6,123.48	10,436.49	6,007.73	7,190.18
Total receipts,	\$123,809.41	\$56,389.50	\$115,447.10	\$144,456.38
<i>Balance on hand, including funds,</i>	<i>4,848.88</i>	<i>4,502.63</i>	<i>1,301.95</i>	<i>11,864.48</i>
GRAND TOTAL,	\$128,658.29	\$60,892.13	\$116,749.05	\$156,320.86

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Agawam POPULATION 3,501	Medfield POPULATION 3,466	Dracut POPULATION 3,461	East Bridgewater POPULATION 3,363
Maintenance,	\$41,108.09	\$27,612.48	\$45,708.94	\$48,419.48
<i>Departmental,</i>	<i>39,659.02</i>	<i>26,618.43</i>	<i>45,658.79</i>	<i>47,998.85</i>
General government,	3,784.05	3,361.19	4,959.84	4,068.35
Protection of persons and property,	2,483.51	3,855.21	6,007.79	6,233.40
Health and sanitation,	323.20	582.37	1,142.75	1,106.50
Highways,	12,950.34	6,876.47	7,450.84	9,164.78
Charities,	2,854.55	1,742.04	1,513.94	4,386.93
Soldiers' benefits,	444.00	583.00	631.00	3,423.83
Education,	15,522.84	8,836.11	21,710.77	17,571.46
Libraries,	827.11	453.35	508.11	1,473.17
Recreation,	50.00	—	2.00	107.80
Unclassified,	419.42	328.69	1,131.75	463.13
<i>Public service enterprises,</i>	<i>1,432.07</i>	<i>—</i>	<i>12.40</i>	<i>188.05</i>
Electric light,	—	—	—	—
Water,	1,432.07	—	—	188.05
All other,	—	—	12.40	—
<i>Cemeteries,</i>	<i>—</i>	<i>994.05</i>	<i>37.75</i>	<i>53.10</i>
<i>Administration of trust funds,</i>	<i>17.00</i>	<i>—</i>	<i>—</i>	<i>179.48</i>
Interest,	2,183.96	728.44	1,914.16	2,183.92
<i>Loans, general purposes,</i>	<i>1,663.96</i>	<i>728.44</i>	<i>1,914.16</i>	<i>1,625.92</i>
<i>Loans, public service enterprises,</i>	<i>520.00</i>	<i>—</i>	<i>—</i>	<i>558.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	61,105.40	2,123.92	17,898.33	37,520.33
<i>Departmental,</i>	<i>31,043.62</i>	<i>2,123.92</i>	<i>17,835.96</i>	<i>20,264.88</i>
General government,	—	—	—	261.88
Protection of persons and property,	300.00	301.05	333.80	265.44
Health and sanitation,	3,927.71	—	—	—
Highways,	6,784.71	195.42	17,502.16	1,102.26
Charities,	—	—	—	—
Education,	20,031.20	530.85	—	18,005.30
Libraries,	—	—	—	630.00
Recreation,	—	1,096.60	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>30,061.78</i>	<i>—</i>	<i>—</i>	<i>17,255.45</i>
Electric light,	—	—	—	—
Water,	30,061.78	—	—	17,255.45
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>62.37</i>	<i>—</i>
Municipal indebtedness,	15,000.00	15,050.00	42,825.00	31,900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,000.00</i>	<i>7,050.00</i>	<i>6,825.00</i>	<i>3,900.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>36,000.00</i>	<i>28,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	30.85	1,024.50	—	441.23
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>30.85</i>	<i>1,024.50</i>	<i>—</i>	<i>441.23</i>
Refunds,	24.04	11.23	1,240.69	329.18
Agency, trust, and investment,	7,122.41	9,751.99	6,007.73	7,283.21
<i>Taxes and licenses for State,</i>	<i>4,112.50</i>	<i>3,000.00</i>	<i>3,875.00</i>	<i>3,875.00</i>
<i>Taxes for county,</i>	<i>2,010.98</i>	<i>1,336.49</i>	<i>2,132.73</i>	<i>3,294.78</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>998.93</i>	<i>5,415.50</i>	<i>—</i>	<i>113.43</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$43,292.05	\$28,340.92	\$47,623.10	\$50,603.40
Permanent debt (except from sinking funds),	5,000.00	7,050.00	6,825.00	3,900.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	61,105.40	2,123.92	17,898.33	37,520.33
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	8,000.00	36,000.00	28,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	54.89	1,035.73	1,240.69	770.41
Agency, trust, and investment,	7,122.41	9,751.99	6,007.73	7,283.21
Total payments,	\$126,574.75	\$56,302.56	\$115,594.85	\$128,077.35
Balance on hand, including funds,	2,083.54	4,589.57	1,154.20	28,243.51
GRAND TOTAL,	\$128,658.29	\$60,892.13	\$116,749.05	\$156,320.86

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 8.

RECEIPTS.	Oxford POPULATION 3,361	Leicester POPULATION 3,237	Falmouth POPULATION 3,144	Sutton POPULATION 3,078
REVENUE.	\$45,540.33	\$52,138.05	\$144,096.92	\$40,117.19
General,	37,839.00	43,683.99	115,421.80	35,372.32
<i>Taxes,</i>	<i>32,940.38</i>	<i>46,463.91</i>	<i>114,154.23</i>	<i>29,753.92</i>
Property and poll,	27,554.12	42,222.64	94,100.85	28,479.55
Corporation, bank, etc.,	5,356.26	4,241.27	20,033.38	1,274.37
<i>Licenses and permits,</i>	<i>2,638.50</i>	<i>11.00</i>	<i>187.00</i>	<i>3,462.00</i>
<i>Fines and forfeits,</i>	<i>40.93</i>	<i>47.68</i>	<i>628.19</i>	<i>3.37</i>
<i>Grants and gifts,</i>	<i>2,259.19</i>	<i>2,161.50</i>	<i>472.38</i>	<i>2,213.03</i>
For expenses,	2,259.19	2,161.50	472.38	2,024.57
For outlays,	—	—	—	188.46
All other,	—	—	—	—
Commercial,	7,701.38	3,454.06	28,675.12	4,744.87
<i>Special assessments,</i>	<i>—</i>	<i>51.70</i>	<i>239.23</i>	<i>138.77</i>
To meet expenses,	—	51.70	239.23	138.77
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2,263.04</i>	<i>1,145.39</i>	<i>—</i>	<i>301.30</i>
<i>Departmental,</i>	<i>3,168.69</i>	<i>1,583.55</i>	<i>2,071.39</i>	<i>3,772.85</i>
General government,	125.85	102.00	256.64	50.00
Protection of persons and property,	914.14	12.50	159.78	10.75
Health and sanitation,	—	—	—	—
Highways,	100.00	18.00	244.90	—
Charities,	1,010.71	156.05	492.42	2,277.82
Soldiers' benefits,	800.00	660.00	743.00	1,346.00
Education,	167.50	635.00	99.45	62.78
Libraries,	50.49	—	75.20	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	25.50
<i>Public service enterprises,</i>	<i>—</i>	<i>3.40</i>	<i>24,765.01</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	24,765.01	—
All other,	—	3.40	—	—
<i>Cemeteries,</i>	<i>943.65</i>	<i>—</i>	<i>—</i>	<i>47.00</i>
<i>Interest,</i>	<i>1,326.00</i>	<i>670.02</i>	<i>1,599.49</i>	<i>484.95</i>
On sinking funds,	—	—	274.20	—
On trust and investment funds,	838.72	411.44	1,272.82	214.49
All other,	487.28	258.58	52.47	270.46
NON-REVENUE.	\$43,516.20	\$31,946.57	\$34,914.89	\$16,479.50
Offsets to outlays,	2,160.00	—	88.24	—
<i>Departmental,</i>	<i>2,160.00</i>	<i>—</i>	<i>56.95</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>31.29</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	34,000.00	21,000.00	55,000.00	10,750.00
<i>Loans, general purposes,</i>	<i>4,000.00</i>	<i>1,000.00</i>	<i>—</i>	<i>750.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>20,000.00</i>	<i>55,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	382.11	8,210.51	113.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	382.11	8,210.51	113.00
Refunds,	250.70	685.06	1,662.46	5.00
Agency, trust, and investment,	7,105.50	9,879.40	29,953.68	5,611.50
<i>Taxes and licenses for State,</i>	<i>4,350.50</i>	<i>4,260.00</i>	<i>14,387.01</i>	<i>3,437.50</i>
<i>Taxes for county,</i>	<i>2,155.00</i>	<i>2,617.00</i>	<i>13,122.17</i>	<i>1,424.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>600.00</i>	<i>3,012.40</i>	<i>2,444.50</i>	<i>750.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$47,700.38	\$52,138.05	\$144,185.16	\$40,117.19
Premiums,	—	—	—	—
Municipal indebtedness,	34,000.00	21,000.00	55,000.00	10,750.00
Transfers and refunds,	250.70	1,067.17	9,872.97	118.00
Agency, trust, and investment,	7,105.50	9,879.40	29,953.68	5,611.50
Total receipts,	\$89,056.58	\$84,034.62	\$239,011.81	\$56,596.69
Balance on hand, including funds,	8,363.45	3,683.42	32,040.45	3,683.08
GRAND TOTAL,	\$97,420.03	\$87,668.04	\$271,052.26	\$60,288.77

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Oxford POPULATION 3,361	Leicester POPULATION 3,237	Falmouth POPULATION 3,144	Sutton POPULATION 3,078
Maintenance,	\$43,956.20	\$45,817.56	\$95,721.62	\$28,543.09
<i>Departmental,</i>	<i>43,725.93</i>	<i>45,601.22</i>	<i>86,240.72</i>	<i>28,341.87</i>
General government,	2,877.21	3,396.28	8,890.80	1,965.39
Protection of persons and property,	4,455.20	5,138.70	10,238.36	714.11
Health and sanitation,	695.91	728.01	2,843.62	633.97
Highways,	7,187.03	9,863.78	22,916.32	4,956.44
Charities,	5,421.12	1,416.83	5,169.62	5,477.12
Soldiers' benefits,	1,413.73	997.00	1,041.00	1,931.19
Education,	18,887.67	19,894.71	30,055.16	11,759.43
Libraries,	1,322.19	1,742.01	2,770.42	516.12
Recreation,	—	415.70	1,434.09	—
Unclassified,	465.90	1,908.20	881.33	388.10
<i>Public service enterprises,</i>	<i>—</i>	<i>316.34</i>	<i>8,860.66</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	8,272.62	—
All other,	—	316.34	578.04	—
<i>Cemeteries,</i>	<i>1,230.24</i>	<i>—</i>	<i>630.24</i>	<i>194.22</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.00</i>
Interest,	2,211.19	1,848.08	8,598.62	955.49
<i>Loans, general purposes,</i>	<i>2,211.19</i>	<i>1,848.08</i>	<i>2,351.12</i>	<i>955.49</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>6,247.50</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,295.70	2,546.42	37,775.30	1,528.38
<i>Departmental,</i>	<i>4,295.70</i>	<i>2,546.42</i>	<i>18,332.30</i>	<i>1,528.38</i>
General government,	—	—	484.90	851.41
Protection of persons and property,	70.00	100.00	4,025.87	376.97
Health and sanitation,	—	—	532.73	—
Highways,	2,437.52	1,948.08	6,003.13	300.00
Charities,	1,788.18	—	89.93	—
Education,	—	498.34	7,195.74	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>19,443.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	19,443.00	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	23,435.00	26,000.00	74,000.00	16,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,435.00</i>	<i>6,000.00</i>	<i>19,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>26,000.00</i>	<i>20,000.00</i>	<i>55,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	382.11	8,210.51	113.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>382.11</i>	<i>7,210.51</i>	<i>113.00</i>
Refunds,	250.70	685.06	1,662.46	5.00
Agency, trust, and investment,	7,105.50	7,108.43	30,953.68	5,611.50
<i>Taxes and licenses for State,</i>	<i>4,350.50</i>	<i>4,250.00</i>	<i>14,387.01</i>	<i>3,437.50</i>
<i>Taxes for county,</i>	<i>2,155.00</i>	<i>2,617.00</i>	<i>13,122.17</i>	<i>1,424.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>600.00</i>	<i>241.43</i>	<i>3,444.50</i>	<i>750.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$46,167.39	\$47,665.64	\$104,320.24	\$29,498.58
Permanent debt (except from sinking funds),	2,435.00	6,000.00	19,000.00	6,000.00
Sinking fund requirements from revenue,	—	—	1,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,295.70	2,546.42	37,775.30	1,528.38
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	26,000.00	20,000.00	55,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	250.70	1,067.17	8,872.97	118.00
Agency, trust, and investment,	7,105.50	7,108.43	30,953.68	5,611.50
Total payments,	\$86,254.29	\$84,387.66	\$256,922.19	\$52,756.46
Balance on hand, including funds,	11,165.74	3,280.38	14,130.07	7,529.31
GRAND TOTAL,	\$97,420.03	\$87,668.04	\$271,052.26	\$60,285.77

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	North Brookfield POPULATION 3,075	Lenox POPULATION 3,060	Nantucket POPULATION 2,962	Barre POPULATION 2,957
REVENUE.	\$44,024.21	\$75,234.01	\$68,175.80	\$60,396.68
General,	29,812.09	69,636.06	61,843.49	51,703.22
<i>Taxes,</i>	<i>27,440.29</i>	<i>65,093.59</i>	<i>58,373.83</i>	<i>36,250.67</i>
Property and poll,	22,984.82	60,327.83	56,217.40	35,194.50
Corporation, bank, etc.,	4,455.47	4,765.71	2,158.43	1,056.17
<i>Licenses and permits,</i>	<i>23.75</i>	<i>3,204.00</i>	<i>1,371.50</i>	<i>1,618.00</i>
<i>Fines and forfeits,</i>	<i>74.54</i>	<i>567.30</i>	<i>637.50</i>	<i>797.34</i>
<i>Grants and gifts,</i>	<i>2,273.51</i>	<i>770.57</i>	<i>1,460.66</i>	<i>13,037.21</i>
For expenses,	2,273.51	552.98	1,460.66	2,037.21
For outlays,	—	217.59	—	11,000.00
All other,	—	—	—	—
Commercial,	14,212.12	5,597.95	6,332.31	8,693.46
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>870.68</i>	<i>310.93</i>
To meet expenses,	—	—	—	310.93
To meet outlays,	—	—	870.68	—
<i>Privileges,</i>	<i>—</i>	<i>753.71</i>	<i>—</i>	<i>75.00</i>
<i>Departmental,</i>	<i>4,367.66</i>	<i>4,170.40</i>	<i>4,668.95</i>	<i>3,384.93</i>
General government,	975.02	2,260.00	—	—
Protection of persons and property,	18.00	17.07	52.00	107.75
Health and sanitation,	—	—	—	—
Highways,	103.25	808.50	587.84	—
Charities,	1,387.14	108.33	991.61	2,035.84
Soldiers' benefits,	955.00	276.00	2,636.00	462.00
Education,	848.10	700.00	26.50	719.72
Libraries,	75.15	—	—	59.62
Recreation,	—	—	350.00	—
Unclassified,	6.00	—	25.00	—
<i>Public service enterprises,</i>	<i>7,006.67</i>	<i>11.90</i>	<i>—</i>	<i>3,858.80</i>
Electric light,	—	—	—	—
Water,	7,006.67	—	—	3,858.80
All other,	—	11.90	—	—
<i>Cemeteries,</i>	<i>138.00</i>	<i>330.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>2,699.79</i>	<i>331.94</i>	<i>792.68</i>	<i>1,063.80</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,333.32	230.60	253.62	319.72
All other,	366.47	101.34	539.06	744.08
NON-REVENUE.	\$27,695.50	\$88,523.28	\$95,156.43	\$21,993.91
Offsets to outlays,	295.56	—	365.33	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>365.33</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>295.56</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	19,000.00	66,000.00	82,013.00	12,026.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>36,000.00</i>	<i>22,000.00</i>	<i>12,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>19,000.00</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>18.00</i>	<i>26.00</i>
Transfers,	2,937.00	450.00	991.73	3,328.21
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	2,937.00	450.00	991.73	3,328.21
Refunds,	253.45	88.00	554.08	133.37
Agency, trust, and investment,	5,209.49	21,990.28	11,227.29	6,456.33
<i>Taxes and licenses for State,</i>	<i>2,875.25</i>	<i>11,087.44</i>	<i>6,401.04</i>	<i>3,756.71</i>
<i>Taxes for county,</i>	<i>1,770.00</i>	<i>10,702.84</i>	<i>3,400.00</i>	<i>2,001.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>564.24</i>	<i>200.00</i>	<i>1,426.25</i>	<i>698.62</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$44,319.77	\$75,234.01	\$68,541.13	\$60,396.68
Premiums,	—	—	18.00	26.00
Municipal indebtedness,	19,000.00	66,000.00	82,000.00	12,000.00
Transfers and refunds,	3,190.45	538.00	1,545.81	3,511.58
Agency, trust, and investment,	5,209.49	21,990.28	11,227.29	6,456.33
Total receipts,	\$71,719.71	\$163,762.29	\$163,332.23	\$82,390.59
Balance on hand, including funds,	4,736.88	41,356.21	3,086.67	7,191.57
GRAND TOTAL,	\$76,456.59	\$205,118.50	\$166,418.90	\$89,582.16

Graded According to Population of 1910 — Continued.

GROUP 9.

PAYMENTS.	North Brookfield POPULATION 3,075	Lenox POPULATION 3,060	Nantucket POPULATION 2,962	Barre POPULATION 2,957
Maintenance,	\$36,193.95	\$79,119.68	\$58,833.98	\$39,969.65
<i>Departmental,</i>	<i>31,676.82</i>	<i>78,084.95</i>	<i>57,971.39</i>	<i>39,216.43</i>
General government,	1,904.10	8,641.28	3,645.11	1,980.01
Protection of persons and property,	2,540.08	9,214.34	13,897.93	6,983.13
Health and sanitation,	761.87	5,674.56	2,182.85	250.90
Highways,	5,265.61	18,745.58	9,810.65	6,100.97
Charities,	4,390.38	3,290.46	6,092.56	3,987.78
Soldiers' benefits,	1,051.95	434.00	3,188.33	556.29
Education,	13,997.50	30,563.53	15,655.85	17,879.04
Libraries,	1,332.01	292.98	1,000.00	769.46
Recreation,	—	248.00	1,120.00	—
Unclassified,	433.32	980.22	1,378.11	708.85
<i>Public service enterprises,</i>	<i>4,069.84</i>	<i>—</i>	<i>710.47</i>	<i>689.29</i>
Electric light,	—	—	—	—
Water,	4,069.84	—	710.47	689.29
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>447.29</i>	<i>1,034.73</i>	<i>152.12</i>	<i>63.93</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,811.54	4,382.96	2,219.62	927.92
<i>Loans, general purposes,</i>	<i>661.88</i>	<i>4,382.96</i>	<i>2,219.62</i>	<i>376.67</i>
<i>Loans, public service enterprises,</i>	<i>2,149.66</i>	<i>—</i>	<i>—</i>	<i>551.25</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,194.89	17,459.95	22,086.44	10,262.55
<i>Departmental,</i>	<i>956.70</i>	<i>17,459.95</i>	<i>22,086.44</i>	<i>6,074.26</i>
General government,	—	665.00	500.00	80.00
Protection of persons and property,	—	2,412.84	6,864.70	—
Health and sanitation,	79.21	1,998.25	7,023.06	—
Highways,	877.49	2,526.52	7,658.00	2,831.77
Charities,	—	—	—	—
Education,	—	9,857.34	—	2,162.49
Libraries,	—	—	—	—
Recreation,	—	—	40.68	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>238.19</i>	<i>—</i>	<i>—</i>	<i>5,188.29</i>
Electric light,	—	—	—	—
Water,	238.19	—	—	5,188.29
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	24,250.00	45,000.00	66,866.66	3,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,250.00</i>	<i>15,000.00</i>	<i>6,866.66</i>	<i>3,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>18,000.00</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,937.00	450.00	991.73	3,328.21
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,937.00</i>	<i>450.00</i>	<i>991.73</i>	<i>3,328.21</i>
Refunds,	253.45	88.00	554.08	183.37
Agency, trust, and investment,	5,260.81	22,219.88	11,319.27	6,574.72
<i>Taxes and licenses for State,</i>	<i>2,875.25</i>	<i>11,087.44</i>	<i>6,401.04</i>	<i>3,756.71</i>
<i>Taxes for county,</i>	<i>1,770.00</i>	<i>10,702.84</i>	<i>3,400.00</i>	<i>2,001.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>616.56</i>	<i>429.60</i>	<i>1,518.23</i>	<i>817.01</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$39,005.49	\$83,502.64	\$61,053.60	\$40,897.57
Permanent debt (except from sinking funds),	6,250.00	15,000.00	6,866.66	3,500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,194.89	17,459.95	22,086.44	10,262.55
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	18,000.00	30,000.00	60,000.00	—
Transfers (except to sinking funds) and refunds,	3,190.45	538.00	1,545.81	3,511.58
Agency, trust, and investment,	5,260.81	22,219.88	11,319.27	6,574.72
Total payments,	\$72,901.64	\$168,720.47	\$162,871.78	\$64,746.42
Balance on hand, including funds,	3,554.95	36,398.03	3,547.12	24,835.74
GRAND TOTAL,	\$76,456.59	\$205,118.50	\$166,418.90	\$89,582.16

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 10.

RECEIPTS.	Pepperell POPULATION 2,953	Westport POPULATION 2,928	Westford POPULATION 2,851	Holbrook POPULATION 2,816
REVENUE.	\$72,149.79	\$40,988.29	\$47,805.94	\$80,484.19
General,	59,654.38	34,315.46	40,421.78	61,326.37
<i>Taxes,</i>	<i>52,459.67</i>	<i>31,608.99</i>	<i>38,289.21</i>	<i>57,252.12</i>
Property and poll,	50,889.73	29,791.52	28,122.35	53,169.13
Corporation, bank, etc.,	1,569.84	1,717.47	10,166.86	4,082.99
<i>Licenses and permits,</i>	<i>4,569.60</i>	<i>75.00</i>	<i>23.33</i>	<i>58.75</i>
<i>Fines and forfeits,</i>	<i>123.65</i>	<i>70.00</i>	<i>36.67</i>	<i>60.62</i>
<i>Grants and gifts,</i>	<i>2,502.66</i>	<i>2,661.47</i>	<i>2,072.67</i>	<i>3,954.88</i>
For expenses,	2,502.66	2,557.53	2,072.67	1,568.38
For outlays,	—	103.94	—	2,386.50
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	12,495.41	6,672.83	7,384.16	19,157.82
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>286.84</i>	<i>597.44</i>
To meet expenses,	—	—	286.84	597.44
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>3,407.21</i>	<i>249.67</i>	<i>848.09</i>
<i>Departmental,</i>	<i>4,210.03</i>	<i>1,855.92</i>	<i>6,063.53</i>	<i>2,618.11</i>
General government,	239.50	28.78	166.91	262.25
Protection of persons and property,	745.11	—	2,010.30	91.74
Health and sanitation,	65.50	—	—	—
Highways,	—	24.95	50.00	7.00
Charities,	1,910.13	686.56	3,112.90	321.88
Soldiers' benefits,	684.00	481.00	530.00	1,663.00
Education,	119.00	634.63	91.44	176.00
Libraries,	67.79	—	12.38	53.60
Recreation,	138.00	—	—	—
Unclassified,	241.00	—	89.60	42.64
<i>Public service enterprises,</i>	<i>6,177.27</i>	<i>294.94</i>	<i>—</i>	<i>9,494.98</i>
Electric light,	—	—	—	—
Water,	6,177.27	—	—	9,494.98
All other,	—	294.94	—	—
<i>Cemeteries,</i>	<i>56.00</i>	<i>45.00</i>	<i>271.00</i>	<i>—</i>
<i>Interest,</i>	<i>2,052.11</i>	<i>1,069.76</i>	<i>513.12</i>	<i>5,599.20</i>
On sinking funds,	—	—	—	1,836.78
On trust and investment funds,	1,626.46	448.23	338.58	1,282.30
All other,	425.65	621.53	174.54	2,480.12
NON-REVENUE.	\$27,023.39	\$32,596.08	\$23,164.35	\$101,632.71
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,032.71	19,700.00	14,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>9,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>200.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>14,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>32.71</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	7,168.27	30.44	3,150.42	37,619.38
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30,000.00</i>
<i>All other,</i>	7,168.27	30.44	3,150.42	7,619.38
Refunds,	—	6,608.30	—	37.96
Agency, trust, and investment,	7,822.41	6,257.34	6,013.93	43,975.37
<i>Taxes and licenses for State,</i>	<i>5,424.08</i>	<i>5,187.50</i>	<i>3,750.00</i>	<i>2,750.25</i>
<i>Taxes for county,</i>	<i>2,095.33</i>	<i>2,619.34</i>	<i>2,093.93</i>	<i>1,225.12</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>300.00</i>	<i>450.00</i>	<i>200.00</i>	<i>40,000.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$72,149.79	\$40,988.29	\$47,805.94	\$80,484.19
Premiums,	—	—	—	—
Municipal indebtedness,	12,032.71	19,700.00	14,000.00	20,000.00
Transfers and refunds,	7,168.27	6,638.74	3,150.42	37,657.34
Agency, trust, and investment,	7,822.41	6,257.34	6,013.93	43,975.37
Total receipts,	\$99,173.18	\$73,584.37	\$70,970.29	\$182,116.90
<i>Balance on hand, including funds,</i>	<i>7,175.12</i>	<i>13,674.61</i>	<i>5,746.64</i>	<i>29,351.52</i>
GRAND TOTAL,	\$106,348.30	\$87,158.98	\$76,716.93	\$211,468.42

Graded According to Population of 1910 — Continued.

GROUP 10.

PAYMENTS.	Pepperell POPULATION 2,953	Westport POPULATION 2,928	Westford POPULATION 2,851	Holbrook POPULATION 2,816
Maintenance,	\$50,137.96	\$32,694.55	\$42,094.19	\$39,840.89
<i>Departmental,</i>	<i>46,508.18</i>	<i>32,097.63</i>	<i>41,469.19</i>	<i>34,945.50</i>
General government,	3,813.29	3,541.85	2,473.09	3,254.73
Protection of persons and property,	6,174.64	721.76	6,337.86	6,835.44
Health and sanitation,	938.78	2,466.47	590.02	374.25
Highways,	5,710.24	4,131.71	7,045.80	5,888.14
Charities,	7,459.65	3,720.89	4,416.71	1,917.79
Soldiers' benefits,	780.59	513.00	923.00	1,924.40
Education,	18,910.98	16,577.97	17,189.28	12,569.99
Libraries,	1,939.83	78.35	1,636.19	1,262.00
Recreation,	80.03	—	52.75	76.67
Unclassified,	700.15	345.63	804.49	842.09
<i>Public service enterprises,</i>	<i>2,134.09</i>	<i>57.60</i>	—	<i>4,895.39</i>
Electric light,	—	—	—	—
Water,	3,134.09	—	—	4,895.39
All other,	—	57.60	—	—
<i>Cemeteries,</i>	<i>495.69</i>	<i>539.32</i>	<i>625.00</i>	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	6,525.22	1,575.37	958.53	5,998.00
<i>Loans, general purposes,</i>	<i>1,446.22</i>	<i>1,675.37</i>	<i>958.53</i>	<i>1,638.00</i>
<i>Loans, public service enterprises,</i>	<i>5,080.00</i>	—	—	<i>4,360.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	3,599.03	15,797.23	952.18	4,106.75
<i>Departmental,</i>	<i>2,861.82</i>	<i>15,560.90</i>	<i>555.83</i>	<i>3,028.70</i>
General government,	100.00	210.69	—	—
Protection of persons and property,	—	150.00	146.25	—
Health and sanitation,	—	6,084.19	239.58	304.80
Highways,	2,761.82	—	—	—
Charities,	—	8,916.02	—	1,185.18
Education,	—	—	—	—
Libraries,	—	—	200.00	1,538.72
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>737.21</i>	<i>26.35</i>	<i>366.35</i>	<i>1,078.05</i>
Electric light,	—	—	—	—
Water,	737.21	—	—	1,078.05
All other,	—	26.35	366.35	—
<i>Cemeteries,</i>	—	<i>409.98</i>	—	—
Municipal indebtedness,	23,000.00	18,000.00	18,550.00	62,100.00
<i>From sinking funds,</i>	—	—	—	<i>30,000.00</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>8,000.00</i>	<i>4,550.00</i>	<i>2,100.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>22,000.00</i>	<i>10,000.00</i>	<i>14,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	7,168.27	30.44	3,150.42	37,619.38
<i>To sinking funds from revenue,</i>	—	—	—	<i>2,750.00</i>
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>7,168.27</i>	<i>30.44</i>	<i>3,150.42</i>	<i>34,869.38</i>
Refunds,	—	6,608.30	—	37.96
Agency, trust, and investment,	7,834.69	6,705.57	6,055.51	29,621.35
<i>Taxes and licenses for State,</i>	<i>5,424.08</i>	<i>3,187.50</i>	<i>3,750.00</i>	<i>2,750.25</i>
<i>Taxes for county,</i>	<i>2,098.53</i>	<i>2,619.84</i>	<i>2,063.93</i>	<i>1,225.12</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>312.28</i>	<i>898.23</i>	<i>241.58</i>	<i>25,645.98</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$56,664.18	\$34,269.92	\$43,052.72	\$45,838.89
Permanent debt (except from sinking funds),	1,000.00	8,000.00	4,550.00	2,100.00
Sinking fund requirements from revenue,	—	—	—	2,750.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,599.03	15,797.23	952.18	4,106.75
Permanent debt from sinking funds,	—	—	—	30,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	22,000.00	10,000.00	14,000.00	30,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	7,168.27	6,638.74	3,150.42	34,907.34
Agency, trust, and investment,	7,834.69	6,705.57	6,055.51	29,621.35
Total payments,	\$98,266.17	\$81,411.46	\$71,760.83	\$179,324.33
Balance on hand, including funds,	8,082.13	5,747.52	4,956.10	32,144.09
GRAND TOTAL,	\$106,348.30	\$87,158.98	\$76,716.93	\$211,468.42

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 11.

RECEIPTS.	Somerset POPULATION 2,798	Ayer POPULATION 2,797	Billerica POPULATION 2,789	Holliston POPULATION 2,711
REVENUE.	\$29,965.94	\$52,661.52	\$72,938.43	\$48,273.46
General,	25,823.22	40,308.30	50,627.82	42,675.66
<i>Taxes,</i>	<i>25,596.01</i>	<i>38,467.91</i>	<i>49,570.18</i>	<i>40,734.69</i>
Property and poll,	20,667.69	37,149.97	41,713.99	38,428.18
Corporation, bank, etc.,	2,928.32	1,317.94	7,856.19	2,306.51
<i>Licenses and permits,</i>	<i>142.00</i>	<i>15.00</i>	<i>5.00</i>	<i>39.00</i>
<i>Fines and forfeits,</i>	<i>165.25</i>	<i>87.06</i>	<i>247.25</i>	<i>51.15</i>
<i>Grants and gifts,</i>	<i>1,919.96</i>	<i>1,738.33</i>	<i>865.39</i>	<i>1,850.82</i>
For expenses,	1,919.96	1,738.33	865.39	1,850.82
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,142.72	12,353.22	22,309.61	5,597.80
<i>Special assessments,</i>	<i>—</i>	<i>87.13</i>	<i>685.92</i>	<i>277.62</i>
To meet expenses,	—	53.80	685.92	277.62
To meet outlays,	—	33.33	—	—
<i>Privileges,</i>	<i>2,331.28</i>	<i>435.50</i>	<i>3,643.45</i>	<i>775.72</i>
<i>Departmental,</i>	<i>1,416.36</i>	<i>2,087.77</i>	<i>5,142.55</i>	<i>3,431.92</i>
General government,	70.00	45.40	320.70	140.00
Protection of persons and property,	—	36.53	1,225.20	432.82
Health and sanitation,	—	—	—	—
Highways,	20.40	—	76.00	96.35
Charities,	801.02	1,026.79	2,615.65	509.25
Soldiers' benefits,	489.00	686.00	749.00	1,843.00
Education,	3.50	293.05	156.00	393.00
Libraries,	32.44	—	—	17.50
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>8,999.79</i>	<i>8,103.71</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	8,999.79	8,070.22	—
All other,	—	—	33.49	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>467.15</i>	<i>—</i>
<i>Interest,</i>	<i>395.08</i>	<i>743.03</i>	<i>4,267.83</i>	<i>1,112.54</i>
On sinking funds,	—	665.77	2,331.81	—
On trust and investment funds,	105.20	—	1,263.59	40.40
All other,	289.88	77.26	672.43	1,072.14
NON-REVENUE.	\$34,841.96	\$64,223.13	\$68,546.42	\$16,107.53
Offsets to outlays,	9,497.60	1,473.95	16,235.98	2,034.44
<i>Departmental,</i>	<i>9,497.60</i>	<i>1,000.00</i>	<i>15,632.01</i>	<i>2,034.44</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>478.95</i>	<i>603.97</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,000.00	23,600.00	35,000.00	9,200.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>4,600.00</i>	<i>10,500.00</i>	<i>4,200.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>4,000.00</i>	<i>2,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>22,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	486.98	19,500.00	6,687.09	313.12
<i>From sinking funds,</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	486.98	4,500.00	6,687.09	313.12
Refunds,	152.61	3,162.38	671.57	5.72
Agency, trust, and investment,	4,704.77	16,481.85	9,951.78	4,554.25
<i>Taxes and licenses for State,</i>	<i>2,500.00</i>	<i>4,721.28</i>	<i>4,662.50</i>	<i>2,937.50</i>
<i>Taxes for county,</i>	<i>2,054.77</i>	<i>1,926.34</i>	<i>2,611.12</i>	<i>1,616.75</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>150.00</i>	<i>9,834.23</i>	<i>2,878.16</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$39,463.54	\$54,140.47	\$89,224.41	\$50,307.90
Premiums,	—	—	—	—
Municipal indebtedness,	20,000.00	23,600.00	35,000.00	9,200.00
Transfers and refunds,	639.59	22,662.38	7,358.66	318.84
Agency, trust, and investment,	4,704.77	16,481.85	9,951.78	4,554.25
Total receipts,	\$64,807.90	\$116,884.70	\$141,534.85	\$64,380.99
Balance on hand, including funds,	231.94	1,989.45	1,802.45	11,834.40
GRAND TOTAL,	\$65,039.84	\$118,874.15	\$143,337.30	\$76,215.39

Graded According to Population of 1910 — Continued.

GROUP 11.

PAYMENTS.	Somerset POPULATION 2,798	Ayer POPULATION 2,797	Billerica POPULATION 2,789	Holliston POPULATION 2,711
Maintenance,	\$30,079.46	\$38,258.67	\$53,134.26	\$39,049.92
<i>Departmental,</i>	<i>30,009.71</i>	<i>35,263.73</i>	<i>47,490.92</i>	<i>39,049.92</i>
General government,	1,777.49	3,194.09	5,545.97	2,421.16
Protection of persons and property,	2,286.33	6,052.83	10,327.44	6,406.65
Health and sanitation,	300.80	461.82	874.81	382.57
Highways,	9,964.11	6,065.75	8,710.32	5,684.46
Charities,	3,303.44	3,671.99	3,890.16	4,068.66
Soldiers' benefits,	641.00	490.00	718.50	2,707.40
Education,	11,191.36	13,407.41	16,804.57	16,085.54
Libraries,	362.78	1,010.78	42.50	846.11
Recreation,	—	463.91	100.00	—
Unclassified,	182.40	445.15	446.65	444.37
<i>Public service enterprises,</i>	<i>—</i>	<i>2,994.94</i>	<i>4,065.31</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,994.94	4,065.31	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>69.75</i>	<i>—</i>	<i>1,608.03</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	732.39	4,081.33	7,509.28	1,536.27
<i>Loans, general purposes,</i>	<i>732.39</i>	<i>1,171.33</i>	<i>3,866.94</i>	<i>1,536.27</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,910.00</i>	<i>3,642.34</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,546.13	11,149.27	30,774.56	6,601.08
<i>Departmental,</i>	<i>4,546.13</i>	<i>7,487.76</i>	<i>27,289.90</i>	<i>6,601.08</i>
General government,	189.26	—	474.00	—
Protection of persons and property,	—	562.04	—	1,798.41
Health and sanitation,	—	—	—	—
Highways,	4,356.87	6,925.72	26,815.90	146.75
Charities,	—	—	—	—
Education,	—	—	—	4,580.92
Libraries,	—	—	—	—
Recreation,	—	—	—	75.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>3,661.51</i>	<i>3,484.66</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,661.51	3,484.66	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	21,000.00	33,350.00	26,000.00	14,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>1,750.00</i>	<i>1,000.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>16,600.00</i>	<i>25,000.00</i>	<i>13,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	486.98	19,500.00	6,687.09	313.12
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>4,500.00</i>	<i>3,475.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>486.98</i>	<i>15,000.00</i>	<i>3,212.09</i>	<i>313.12</i>
Refunds,	152.61	3,162.38	671.57	5.72
Agency, trust, and investment,	4,740.22	6,647.62	15,048.64	4,594.65
<i>Taxes and licenses for State,</i>	<i>2,500.00</i>	<i>4,721.28</i>	<i>4,562.50</i>	<i>2,937.50</i>
<i>Taxes for county,</i>	<i>2,054.77</i>	<i>1,926.34</i>	<i>2,511.12</i>	<i>1,616.75</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>185.45</i>	<i>—</i>	<i>7,975.02</i>	<i>40.40</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$30,811.85	\$42,340.00	\$60,643.54	\$40,586.19
Permanent debt (except from sinking funds),	1,000.00	1,750.00	1,000.00	1,500.00
Sinking fund requirements from revenue,	—	4,500.00	3,475.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,546.13	11,149.27	30,774.56	6,601.08
Permanent debt from sinking funds,	—	15,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	16,600.00	25,000.00	13,000.00
Transfers (except to sinking funds) and refunds,	639.59	18,162.38	3,883.66	318.84
Agency, trust, and investment,	4,740.22	6,647.62	15,048.64	4,594.65
Total payments,	\$61,737.79	\$116,149.27	\$139,825.40	\$66,600.76
Balance on hand, including funds,	3,302.05	2,724.88	3,511.90	9,614.63
GRAND TOTAL,	\$65,039.84	\$118,874.15	\$143,337.30	\$76,215.39

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 12.

RECEIPTS.	Medway POPULATION 2,696	Manchester POPULATION 2,673	Cohasset POPULATION 2,585	Norton POPULATION 2,544
REVENUE.	\$46,845.34	\$172,136.93	\$186,200.50	\$32,321.72
General,	36,979.75	147,891.77	176,334.44	28,646.21
<i>Taxes,</i>	<i>34,958.78</i>	<i>147,415.95</i>	<i>175,863.86</i>	<i>26,659.94</i>
Property and poll,	34,344.27	89,520.17	160,128.50	24,918.03
Corporation, bank, etc.,	614.51	57,895.78	15,734.86	1,741.91
<i>Licenses and permits,</i>	<i>106.00</i>	<i>103.00</i>	<i>32.50</i>	<i>15.00</i>
<i>Fines and forfeits,</i>	<i>90.00</i>	<i>104.11</i>	<i>75.26</i>	<i>35.00</i>
<i>Grants and gifts,</i>	<i>1,824.97</i>	<i>263.71</i>	<i>363.32</i>	<i>1,936.27</i>
For expenses,	1,824.97	263.71	363.32	1,936.27
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	9,865.59	24,245.16	9,866.06	3,675.51
<i>Special assessments,</i>	<i>80.85</i>	<i>904.05</i>	<i>1,660.09</i>	<i>—</i>
To meet expenses,	—	904.05	1,660.09	—
To meet outlays,	80.85	—	—	—
<i>Privileges,</i>	<i>557.87</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>3,818.53</i>	<i>3,672.03</i>	<i>4,560.23</i>	<i>2,487.60</i>
General government,	175.10	734.50	1,134.28	5.00
Protection of persons and property,	104.85	90.00	581.83	—
Health and sanitation,	—	664.38	4.48	486.43
Highways,	7.00	59.52	1,062.26	—
Charities,	534.02	1,060.20	1,076.47	133.00
Soldiers' benefits,	2,378.00	979.00	535.00	1,302.77
Education,	602.21	26.63	71.97	410.40
Libraries,	17.40	13.80	11.69	—
Recreation,	—	24.00	—	—
Unclassified,	—	20.00	82.30	150.00
<i>Public service enterprises,</i>	<i>4,761.07</i>	<i>18,025.95</i>	<i>76.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	4,761.07	18,025.95	—	—
All other,	—	—	75.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>180.00</i>	<i>72.90</i>	<i>—</i>
<i>Interest,</i>	<i>647.22</i>	<i>1,483.13</i>	<i>3,497.79</i>	<i>1,187.91</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	50.20	411.97	599.93	911.72
All other,	597.02	1,071.16	2,897.86	276.19
NON-REVENUE.	\$44,612.81	\$137,251.54	\$38,146.37	\$28,477.78
Offsets to outlays,	1,814.82	3,699.51	—	—
<i>Departmental,</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>1,814.82</i>	<i>1,199.51</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	34,564.77	80,000.00	60,198.30	20,000.00
<i>Loans, general purposes,</i>	<i>3.17</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>80,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>561.80</i>	<i>—</i>	<i>198.30</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,123.30	2,342.09	2,223.42	70.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,123.30</i>	<i>2,342.09</i>	<i>2,223.42</i>	<i>70.00</i>
Refunds,	188.42	2,163.19	58.55	204.52
Agency, trust, and investment,	3,921.50	49,026.75	25,666.10	8,203.26
<i>Taxes and licenses for State,</i>	<i>2,562.50</i>	<i>24,562.50</i>	<i>12,438.00</i>	<i>2,187.50</i>
<i>Taxes for county,</i>	<i>1,141.53</i>	<i>23,384.23</i>	<i>5,540.88</i>	<i>1,797.93</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>217.42</i>	<i>1,080.02</i>	<i>7,687.24</i>	<i>4,217.83</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$48,660.16	\$175,836.44	\$186,200.50	\$32,321.72
Premiums,	561.60	—	—	—
Municipal indebtedness,	34,003.17	80,000.00	60,198.30	20,000.00
Transfers and refunds,	4,311.72	4,525.28	2,281.97	274.52
Agency, trust, and investment,	3,921.50	49,026.75	25,666.10	8,203.26
Total receipts,	\$91,458.15	\$309,388.47	\$274,346.87	\$60,799.50
<i>Balance on hand, including funds,</i>	<i>11,706.52</i>	<i>35,246.70</i>	<i>1,442.29</i>	<i>2,570.02</i>
GRAND TOTAL,	\$103,164.67	\$344,635.17	\$275,789.16	\$63,369.52

Graded According to Population of 1910 — Continued.

GROUP 12.

PAYMENTS.	Medway POPULATION 2,696	Manchester POPULATION 2,673	Cohasset POPULATION 2,585	Norton POPULATION 2,544
Maintenance,	\$39,200.47	\$118,900.12	\$98,248.41	\$25,924.74
<i>Departmental,</i>	<i>37,110.14</i>	<i>104,924.28</i>	<i>98,131.11</i>	<i>24,894.45</i>
General government,	2,525.29	9,271.46	8,818.00	1,413.81
Protection of persons and property,	4,526.21	22,770.99	22,442.39	1,366.26
Health and sanitation,	621.39	4,053.31	2,057.93	1,059.35
Highways,	7,811.21	28,658.90	27,079.38	4,175.68
Charities,	3,881.13	4,160.48	8,546.90	1,608.22
Soldiers' benefits,	3,489.00	1,265.00	1,277.33	1,835.52
Education,	13,344.66	25,402.22	23,580.44	12,864.36
Libraries,	457.80	2,364.87	2,551.26	250.00
Recreation,	100.00	5,066.79	1,007.50	25.00
Unclassified,	353.45	1,910.26	769.98	296.25
<i>Public service enterprises,</i>	<i>2,090.33</i>	<i>12,676.35</i>	<i>90.51</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,090.33	12,575.35	—	—
All other,	—	—	90.51	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,400.49</i>	<i>9.30</i>	<i>610.94</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>17.49</i>	<i>419.35</i>
Interest,	5,198.81	7,363.01	3,970.27	1,188.59
<i>Loans, general purposes,</i>	<i>987.97</i>	<i>1,683.01</i>	<i>3,970.27</i>	<i>1,188.59</i>
<i>Loans, public service enterprises,</i>	<i>4,210.84</i>	<i>5,680.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	20,074.26	44,013.72	15,523.06	616.67
<i>Departmental,</i>	<i>527.06</i>	<i>37,778.17</i>	<i>15,523.06</i>	<i>616.67</i>
General government,	—	600.00	502.20	26.39
Protection of persons and property,	—	2,498.00	6,070.35	—
Health and sanitation,	—	—	—	—
Highways,	527.06	17,132.63	7,964.76	399.95
Charities,	—	—	—	—
Education,	—	291.40	460.75	190.33
Libraries,	—	—	—	—
Recreation,	—	17,256.14	525.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>19,547.20</i>	<i>6,235.55</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	19,547.20	6,235.55	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	17,150.00	86,880.02	75,708.06	25,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,150.00</i>	<i>6,880.02</i>	<i>15,708.06</i>	<i>5,300.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>80,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,123.30	2,342.09	2,223.42	70.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,123.30</i>	<i>2,342.09</i>	<i>2,223.42</i>	<i>70.00</i>
Refunds,	188.42	2,183.19	58.55	204.52
Agency, trust, and investment,	7,971.70	49,683.47	27,810.91	7,529.34
<i>Taxes and licenses for State,</i>	<i>2,562.50</i>	<i>24,562.50</i>	<i>12,438.00</i>	<i>2,187.60</i>
<i>Taxes for county,</i>	<i>1,141.58</i>	<i>23,384.23</i>	<i>5,540.86</i>	<i>1,797.93</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,267.62</i>	<i>1,736.74</i>	<i>9,832.05</i>	<i>3,543.91</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$44,399.28	\$126,263.13	\$102,218.68	\$27,113.33
Permanent debt (except from sinking funds),	2,150.00	6,880.02	15,708.06	5,300.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	20,074.26	44,013.72	15,523.06	616.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	80,000.00	60,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	4,311.72	4,525.28	2,281.97	274.52
Agency, trust, and investment,	7,971.70	49,683.47	27,810.91	7,529.34
Total payments,	\$93,906.96	\$311,365.62	\$223,542.68	\$60,833.86
Balance on hand, including funds,	9,257.71	33,269.55	52,246.48	2,535.66
GRAND TOTAL,	\$103,164.67	\$344,635.17	\$275,789.16	\$63,369.52

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Scituate POPULATION 2,482	Bourne POPULATION 2,474	Lancaster POPULATION 2,464	Hopkinton POPULATION 2,452
REVENUE.	\$77,564.00	\$71,203.64	\$74,828.43	\$48,684.54
General,	68,690.70	68,320.25	56,513.49	37,872.52
<i>Taxes,</i>	<i>67,833.50</i>	<i>67,293.77</i>	<i>56,051.10</i>	<i>33,588.05</i>
Property and poll,	65,221.65	59,023.32	35,574.29	31,774.73
Corporation, bank, etc.,	2,611.85	8,270.45	20,476.81	1,813.32
<i>Licenses and permits,</i>	<i>62.00</i>	<i>29.00</i>	<i>9.75</i>	<i>56.00</i>
<i>Fines and forfeits,</i>	<i>257.25</i>	<i>573.39</i>	<i>2.00</i>	<i>33.45</i>
<i>Grants and gifts,</i>	<i>537.95</i>	<i>424.09</i>	<i>450.64</i>	<i>4,195.02</i>
For expenses,	537.95	424.09	450.64	2,345.02
For outlays,	—	—	—	1,850.00
All other,	—	—	—	—
Commercial,	8,873.30	2,833.39	18,314.94	10,812.02
<i>Special assessments,</i>	<i>—</i>	<i>125.00</i>	<i>43.43</i>	<i>12.00</i>
To meet expenses,	—	125.00	43.43	12.00
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>176.99</i>	<i>1,555.51</i>	<i>1,207.76</i>
<i>Departmental,</i>	<i>8,313.88</i>	<i>1,684.50</i>	<i>6,098.08</i>	<i>4,572.64</i>
General government,	9.00	—	147.50	251.05
Protection of persons and property,	5,158.30	40.00	898.63	38.25
Health and sanitation,	—	—	850.08	—
Highways,	362.78	5.50	341.50	167.17
Charities,	98.49	—	3,058.62	969.82
Soldiers' benefits,	2,577.00	1,118.00	490.00	2,390.00
Education,	108.31	521.00	230.64	755.35
Libraries,	—	—	81.11	—
Recreation,	—	—	—	1.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>557.00</i>	<i>9,158.03</i>	<i>3,302.33</i>
Electric light,	—	—	—	—
Water,	—	—	9,158.03	3,302.33
All other,	—	557.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>298.06</i>	<i>50.00</i>
<i>Interest,</i>	<i>559.42</i>	<i>339.90</i>	<i>1,361.83</i>	<i>1,667.29</i>
On sinking funds,	—	—	—	533.82
On trust and investment funds,	218.19	—	1,317.61	455.84
All other,	341.23	339.90	44.22	677.63
NON-REVENUE.	\$81,536.65	\$56,922.55	\$34,787.57	\$38,603.57
Offsets to outlays,	2,784.07	—	—	—
<i>Departmental,</i>	<i>2,784.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	65,600.00	35,000.00	20,000.00	31,527.97
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>350.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>60,600.00</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,177.97</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	4,486.08	2,582.00	2,308.78
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	4,486.08	2,582.00	2,308.78
Refunds,	85.08	114.18	291.82	45.78
Agency, trust, and investment,	13,067.50	17,322.29	11,913.75	4,721.04
<i>Taxes and licenses for State,</i>	<i>7,062.50</i>	<i>6,625.00</i>	<i>7,187.75</i>	<i>2,857.49</i>
<i>Taxes for county,</i>	<i>6,005.00</i>	<i>6,127.53</i>	<i>4,426.00</i>	<i>1,513.55</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>4,569.76</i>	<i>300.00</i>	<i>350.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$80,348.07	\$71,203.64	\$74,828.43	\$48,684.54
Premiums,	—	—	—	—
Municipal indebtedness,	65,600.00	35,000.00	20,000.00	31,527.97
Transfers and refunds,	85.08	4,600.26	2,873.82	2,354.56
Agency, trust, and investment,	13,067.50	17,322.29	11,913.75	4,721.04
Total receipts,	\$159,100.65	\$128,126.19	\$109,616.00	\$87,288.11
Balance on hand, including funds,	3,998.57	8,272.82	12,193.56	7,926.90
GRAND TOTAL,	\$163,099.22	\$136,399.01	\$121,809.56	\$95,215.01

Graded According to Population of 1910 — Continued.

GROUP 13.

PAYMENTS.	Scituate POPULATION 2,482	Bourne POPULATION 2,474	Lancaster POPULATION 2,464	Hopkinton POPULATION 2,452
Maintenance,	\$57,845.68	\$48,281.33	\$66,563.22	\$42,044.03
<i>Departmental,</i>	<i>57,845.68</i>	<i>48,005.43</i>	<i>68,527.82</i>	<i>37,916.65</i>
General government,	4,197.67	6,483.12	3,837.01	2,914.75
Protection of persons and property,	14,566.90	4,098.66	9,719.81	3,668.98
Health and sanitation,	702.98	583.70	2,560.35	395.97
Highways,	8,079.62	11,794.97	13,100.15	7,367.91
Charities,	6,150.58	2,324.53	7,314.86	4,762.34
Soldiers' benefits,	3,161.45	1,942.28	537.00	2,440.65
Education,	19,294.74	18,966.86	17,529.12	15,909.94
Libraries,	700.00	1,413.44	3,130.87	—
Recreation,	130.55	47.09	400.00	62.15
Unclassified,	861.19	350.78	398.65	393.86
<i>Public service enterprises,</i>	<i>—</i>	<i>275.90</i>	<i>6,126.12</i>	<i>3,749.69</i>
Electric light,	—	—	—	—
Water,	—	—	6,088.90	3,738.51
All other,	—	275.90	37.22	11.18
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,909.28</i>	<i>372.79</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5.00</i>
Interest,	3,448.03	2,666.21	1,496.66	2,519.92
<i>Loans, general purposes,</i>	<i>3,448.03</i>	<i>2,666.21</i>	<i>1,176.66</i>	<i>1,771.92</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>320.00</i>	<i>748.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	14,857.44	9,530.14	5,213.89	8,598.50
<i>Departmental,</i>	<i>14,857.44</i>	<i>9,530.14</i>	<i>3,560.37</i>	<i>8,598.60</i>
General government,	—	—	—	—
Protection of persons and property,	—	30.00	1,197.34	500.00
Health and sanitation,	—	—	—	—
Highways,	14,857.44	7,997.21	1,928.35	4,999.19
Charities,	—	—	434.68	—
Education,	—	1,263.43	—	3,099.31
Libraries,	—	239.50	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,653.52</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	1,653.52	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	60,600.00	45,994.00	25,000.00	31,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,000.00</i>	<i>10,994.00</i>	<i>5,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>50,600.00</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	4,486.08	2,582.00	2,308.78
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>4,486.08</i>	<i>2,582.00</i>	<i>1,908.78</i>
Refunds,	85.08	114.18	291.82	45.78
Agency, trust, and investment,	13,073.24	17,322.29	11,960.64	5,654.86
<i>Taxes and licenses for State,</i>	<i>7,062.50</i>	<i>6,625.00</i>	<i>7,187.75</i>	<i>2,857.49</i>
<i>Taxes for county,</i>	<i>6,005.00</i>	<i>6,127.63</i>	<i>4,426.00</i>	<i>1,513.55</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5.74</i>	<i>4,569.76</i>	<i>346.89</i>	<i>1,283.82</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$61,293.71	\$50,947.54	\$68,059.88	\$41,563.95
Permanent debt (except from sinking funds),	5,000.00	10,994.00	5,000.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	400.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	14,857.44	9,530.14	5,213.89	8,598.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	5,000.00	—	—	—
Temporary loans,	50,600.00	35,000.00	20,000.00	30,000.00
Transfers (except to sinking funds) and refunds,	85.08	4,600.26	2,873.82	1,954.56
Agency, trust, and investment,	13,073.24	17,322.29	11,960.64	5,654.86
Total payments,	\$149,909.47	\$128,394.23	\$113,108.23	\$92,171.87
Balance on hand, including funds,	13,189.75	8,004.78	8,701.33	3,043.14
GRAND TOTAL,	\$163,099.22	\$136,399.01	\$121,809.56	\$95,215.01

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 14.

RECEIPTS.	Kingston POPULATION 2,445	Auburn POPULATION 2,420	Seekonk POPULATION 2,397	Wilbraham POPULATION 2,332
REVENUE.	\$39,197.73	\$32,670.83	\$28,554.42	\$18,973.88
General,	28,574.44	28,834.38	23,366.59	16,275.05
<i>Taxes,</i>	<i>26,599.18</i>	<i>25,779.61</i>	<i>21,299.54</i>	<i>14,217.63</i>
Property and poll,	23,183.10	22,588.76	20,218.33	7,636.08
Corporation, bank, etc.,	3,416.08	3,190.85	1,081.21	6,581.55
<i>Licenses and permits,</i>	<i>5.75</i>	<i>16.00</i>	<i>4.00</i>	<i>9.00</i>
<i>Fines and forfeits,</i>	<i>36.87</i>	<i>75</i>	<i>50.00</i>	<i>103.28</i>
<i>Grants and gifts,</i>	<i>1,932.64</i>	<i>3,038.02</i>	<i>2,013.05</i>	<i>1,945.14</i>
For expenses,	1,932.64	2,828.02	2,013.05	1,945.14
For outlays,	—	210.00	—	—
All other,	—	—	—	—
Commercial,	10,623.29	3,856.45	5,187.83	2,698.83
<i>Special assessments,</i>	<i>33.01</i>	<i>161.95</i>	—	—
To meet expenses,	33.01	161.95	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>30.00</i>	<i>1,650.78</i>	<i>1,405.59</i>	<i>1,533.39</i>
<i>Departmental,</i>	<i>3,204.97</i>	<i>1,517.01</i>	<i>3,150.46</i>	<i>899.88</i>
General government,	182.75	212.69	—	—
Protection of persons and property,	518.17	34.72	—	19.57
Health and sanitation,	—	—	—	48.00
Highways,	10.50	380.41	5.00	—
Charities,	535.14	275.75	2,492.31	260.63
Soldiers' benefits,	1,560.00	493.00	560.00	300.00
Education,	337.54	107.90	93.15	236.73
Libraries,	60.87	11.04	—	34.95
Recreation,	—	—	—	—
Unclassified,	—	1.50	—	—
<i>Public service enterprises,</i>	<i>5,731.78</i>	—	—	—
Electric light,	—	—	—	—
Water,	5,707.06	—	—	—
All other,	24.67	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>248.95</i>	—	<i>23.50</i>
<i>Interest,</i>	<i>1,623.58</i>	<i>257.76</i>	<i>631.78</i>	<i>252.06</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,433.24	172.70	339.04	206.96
All other,	190.34	85.06	292.74	45.10
NON-REVENUE.	\$30,414.38	\$14,904.39	\$24,715.92	\$6,260.33
Offsets to outlays,	—	—	5,417.41	575.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>5,417.41</i>	<i>575.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	—	—
Municipal indebtedness,	17,500.00	9,500.00	15,000.00	1,500.00
<i>Loans, general purposes,</i>	<i>7,500.00</i>	—	<i>5,000.00</i>	—
<i>Loans, public service enterprises,</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries,</i>	<i>—</i>	—	—	—
<i>Bonds refunded, current year,</i>	<i>—</i>	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>9,500.00</i>	<i>10,000.00</i>	<i>1,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	—	—	—
<i>Premiums,</i>	<i>—</i>	—	—	—
Transfers,	1,057.21	1,486.27	309.68	201.50
<i>From sinking funds,</i>	—	—	—	—
All other,	1,057.21	1,486.27	309.68	201.50
Refunds,	383.62	260.12	3.40	149.94
Agency, trust, and investment,	11,473.55	3,658.00	3,985.43	3,833.89
<i>Taxes and licenses for State,</i>	<i>2,875.25</i>	<i>2,125.00</i>	<i>2,187.50</i>	<i>2,062.50</i>
<i>Taxes for county,</i>	<i>2,550.80</i>	<i>1,308.00</i>	<i>1,797.93</i>	<i>1,206.59</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds,</i>	<i>6,047.50</i>	<i>225.00</i>	—	<i>200.00</i>
All other,	—	—	—	364.80
RECAPITULATION.				
Revenue and offsets to outlays,	\$39,197.73	\$32,670.83	\$33,971.83	\$19,548.88
Premiums,	—	—	—	—
Municipal indebtedness,	17,500.00	9,500.00	15,000.00	1,500.00
Transfers and refunds,	1,440.83	1,746.39	313.08	351.44
Agency, trust, and investment,	11,473.55	3,658.00	3,985.43	3,833.89
Total receipts,	\$69,612.11	\$47,576.22	\$53,270.34	\$25,234.21
<i>Balance on hand, including funds,</i>	<i>2,956.07</i>	<i>4,975.94</i>	<i>8,681.87</i>	<i>4,381.77</i>
GRAND TOTAL,	\$72,568.18	\$52,551.16	\$61,952.21	\$29,615.98

Graded According to Population of 1910 — Continued.

GROUP 14.

PAYMENTS.	Kingston POPULATION 2,445	Auburn POPULATION 2,420	Seekonk POPULATION 2,397	Wilbraham POPULATION 2,332
Maintenance,	\$37,348.18	\$24,445.96	\$19,610.07	\$22,175.15
<i>Departmental,</i>	<i>33,072.70</i>	<i>23,912.78</i>	<i>19,610.07</i>	<i>21,842.22</i>
General government,	2,809.98	3,155.97	1,716.84	1,410.78
Protection of persons and property,	3,504.01	852.09	429.44	575.72
Health and sanitation,	390.90	560.81	237.65	632.48
Highways,	5,921.19	5,037.46	3,575.09	5,245.53
Charities,	3,172.24	1,096.27	2,541.83	1,892.00
Soldiers' benefits,	1,518.00	486.00	585.00	300.00
Education,	13,677.22	12,000.33	10,344.31	11,314.73
Libraries,	1,626.96	604.80	113.91	192.23
Recreation,	100.00	—	—	—
Unclassified,	352.20	119.05	66.00	278.75
<i>Public service enterprises,</i>	<i>4,276.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	4,276.48	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>553.18</i>	<i>—</i>	<i>332.93</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,129.61	876.77	574.67	95.57
<i>Loans, general purposes,</i>	<i>546.28</i>	<i>876.77</i>	<i>574.67</i>	<i>95.57</i>
<i>Loans, public service enterprises,</i>	<i>783.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,210.32	1,326.32	20,646.09	335.00
<i>Departmental,</i>	<i>6,210.32</i>	<i>1,326.32</i>	<i>20,646.09</i>	<i>—</i>
General government,	162.50	—	1,516.00	—
Protection of persons and property,	196.00	410.00	—	—
Health and sanitation,	200.00	—	—	—
Highways,	—	916.32	14,108.91	—
Charities,	—	—	—	—
Education,	5,651.82	—	5,021.18	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>335.00</i>
Municipal indebtedness,	10,550.00	11,600.00	12,000.00	1,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,550.00</i>	<i>2,100.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>9,500.00</i>	<i>10,000.00</i>	<i>1,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,057.21	1,486.27	309.68	201.50
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,057.21</i>	<i>1,486.27</i>	<i>309.68</i>	<i>201.50</i>
Refunds,	383.62	260.12	3.40	149.94
Agency, trust, and investment,	11,882.68	3,658.00	3,985.43	3,836.87
<i>Taxes and licenses for State,</i>	<i>2,875.25</i>	<i>2,125.00</i>	<i>2,187.50</i>	<i>2,062.50</i>
<i>Taxes for county,</i>	<i>2,650.80</i>	<i>1,308.00</i>	<i>1,797.93</i>	<i>1,206.59</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6,456.63</i>	<i>225.00</i>	<i>—</i>	<i>202.98</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>364.80</i>
RECAPITULATION.				
Maintenance and interest,	\$38,477.79	\$25,322.73	\$20,184.74	\$22,270.72
Permanent debt (except from sinking funds),	3,550.00	2,100.00	2,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	6,210.32	1,326.32	20,646.09	335.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	9,500.00	10,000.00	1,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,440.83	1,746.39	313.08	351.44
Agency, trust, and investment,	11,882.68	3,658.00	3,985.43	3,836.87
Total payments,	\$68,561.62	\$43,653.44	\$57,129.34	\$28,294.03
Balance on hand, including funds,	4,006.56	8,897.72	4,822.87	1,321.95
GRAND TOTAL,	\$72,568.18	\$52,551.16	\$61,952.21	\$29,615.98

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 15.

RECEIPTS.	Hanover POPULATION 2,326	Sharon POPULATION 2,310	Groveland POPULATION 2,253	Dighton POPULATION 2,235
REVENUE.	\$48,372.88	\$67,775.73	\$43,116.87	\$26,613.68
General,	42,381.10	52,303.87	33,767.50	23,121.66
<i>Taxes,</i>	<i>40,417.71</i>	<i>50,857.10</i>	<i>30,882.34</i>	<i>20,950.89</i>
Property and poll,	34,194.83	49,406.14	29,409.72	17,696.61
Corporation, bank, etc.,	6,222.88	1,450.96	1,472.62	3,254.28
<i>Licenses and permits,</i>	<i>103.00</i>	<i>80.50</i>	<i>50.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>15.21</i>	<i>60.00</i>	<i>6.61</i>	<i>25.00</i>
<i>Grants and gifts,</i>	<i>1,845.18</i>	<i>1,306.27</i>	<i>2,328.65</i>	<i>2,143.77</i>
For expenses,	1,845.18	1,306.27	1,857.80	2,093.77
For outlays,	—	—	970.75	50.00
All other,	—	—	—	—
Commercial,	6,491.78	15,471.86	9,349.37	3,492.02
<i>Special assessments,</i>	<i>593.77</i>	<i>453.73</i>	<i>551.86</i>	<i>—</i>
To meet expenses,	593.77	453.73	551.86	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>802.78</i>	<i>54.84</i>	<i>997.50</i>	<i>1,825.40</i>
<i>Departmental,</i>	<i>4,035.50</i>	<i>3,564.16</i>	<i>3,968.15</i>	<i>1,516.69</i>
General government,	5.00	300.50	18.50	18.00
Protection of persons and property,	1,035.57	365.79	1,019.94	28.50
Health and sanitation,	—	19.07	—	50.80
Highways,	8.28	1.50	—	15.00
Charities,	1,050.40	1,559.01	714.56	364.18
Soldiers' benefits,	1,660.00	1,218.00	1,953.00	992.00
Education,	161.25	45.00	97.00	24.50
Libraries,	—	53.00	16.75	23.11
Recreation,	—	—	—	—
Unclassified,	115.00	2.29	148.40	—
<i>Public service enterprises,</i>	<i>—</i>	<i>9,516.63</i>	<i>2,789.65</i>	<i>—</i>
Electric light,	—	—	2,789.55	—
Water,	—	9,507.80	—	—
All other,	—	8.83	—	—
<i>Cemeteries,</i>	<i>187.50</i>	<i>—</i>	<i>363.00</i>	<i>—</i>
<i>Interest,</i>	<i>872.23</i>	<i>1,882.50</i>	<i>674.31</i>	<i>160.53</i>
On sinking funds,	—	106.15	59.55	—
On trust and investment funds,	175.44	883.80	77.92	68.36
All other,	696.79	892.55	536.84	82.17
NON-REVENUE.	\$35,880.85	\$56,222.43	\$34,372.18	\$16,864.04
Offsets to outlays,	—	151.39	4,000.00	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>151.39</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	28,700.00	40,000.00	20,500.00	13,200.00
<i>Loans, general purposes,</i>	<i>700.00</i>	<i>—</i>	<i>—</i>	<i>1,200.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>28,000.00</i>	<i>40,000.00</i>	<i>20,500.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	2,004.20	4,405.08	4.10
<i>From sinking funds,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
All other,	—	1,004.20	4,405.08	4.10
Refunds,	271.12	153.68	608.89	—
Agency, trust, and investment,	6,909.73	13,913.21	4,858.21	3,659.94
<i>Taxes and licenses for State,</i>	<i>2,687.50</i>	<i>4,437.50</i>	<i>2,062.50</i>	<i>1,937.50</i>
<i>Taxes for county,</i>	<i>2,235.09</i>	<i>1,976.89</i>	<i>1,621.61</i>	<i>1,592.45</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>964.94</i>	<i>7,498.82</i>	<i>1,174.10</i>	<i>129.99</i>
All other,	972.20	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$48,872.88	\$67,927.12	\$47,116.87	\$26,613.68
Premiums,	—	—	—	—
Municipal indebtedness,	28,700.00	40,000.00	20,500.00	13,200.00
Transfers and refunds,	271.12	2,157.88	5,013.97	4.10
Agency, trust, and investment,	6,909.73	13,913.21	4,858.21	3,659.94
Total receipts,	\$84,753.73	\$123,998.21	\$77,489.05	\$43,477.72
Balance on hand, including funds,	7,732.30	6,164.32	2,277.81	3,917.05
GRAND TOTAL,	\$92,486.03	\$130,162.53	\$79,766.86	\$47,394.77

Graded According to Population of 1910 — Continued.

GROUP 15.

PAYMENTS.	Hanover POPULATION 2,326	Sharon POPULATION 2,310	Groveland POPULATION 2,253	Dighton POPULATION 2,235
Maintenance,	\$34,989.55	\$48,232.06	\$32,307.32	\$22,369.75
<i>Departmental,</i>	<i>34,798.32</i>	<i>44,173.07</i>	<i>27,249.27</i>	<i>22,957.75</i>
General government,	3,600.92	5,325.55	2,141.14	1,753.95
Protection of persons and property,	4,092.68	5,341.45	3,094.08	1,235.49
Health and sanitation,	438.26	939.58	153.45	332.25
Highways,	5,319.01	9,611.62	3,658.96	3,084.50
Charities,	6,514.69	2,918.46	3,218.53	1,624.55
Soldiers' benefits,	2,400.75	1,649.50	2,072.25	952.00
Education,	10,978.69	15,957.85	11,429.03	11,274.01
Libraries,	854.27	1,060.70	704.32	766.43
Recreation,	—	30.75	—	1,010.24
Unclassified,	599.05	1,337.61	777.51	324.33
<i>Public service enterprises,</i>	<i>—</i>	<i>4,057.99</i>	<i>4,510.04</i>	<i>—</i>
Electric light,	—	—	4,510.04	—
Water,	—	4,057.99	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>191.23</i>	<i>1.00</i>	<i>548.01</i>	<i>12.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,418.34	4,057.31	1,928.12	836.39
<i>Loans, general purposes,</i>	<i>1,418.34</i>	<i>2,297.31</i>	<i>1,143.12</i>	<i>836.39</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,760.00</i>	<i>585.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
Outlays,	2,331.40	6,813.95	3,168.43	4,957.90
<i>Departmental,</i>	<i>1,779.66</i>	<i>6,662.32</i>	<i>2,771.64</i>	<i>4,957.90</i>
General government,	649.75	329.80	—	100.00
Protection of persons and property,	647.00	228.29	—	247.00
Health and sanitation,	45.00	212.09	—	—
Highways,	231.73	1,370.98	2,596.51	932.56
Charities,	—	—	—	—
Education,	—	3,519.37	—	3,678.34
Libraries,	—	—	—	—
Recreation,	206.08	1.79	175.13	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,151.63</i>	<i>396.79</i>	<i>—</i>
Electric light,	—	—	396.79	—
Water,	—	1,151.63	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>551.84</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	31,309.00	42,705.90	23,500.00	15,260.53
<i>From sinking funds,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,300.00</i>	<i>11,705.90</i>	<i>2,000.00</i>	<i>3,260.53</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>28,000.00</i>	<i>30,000.00</i>	<i>21,500.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	2,004.20	4,405.03	4.10
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>125.00</i>	<i>125.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,879.20</i>	<i>4,280.08</i>	<i>4.10</i>
Refunds,	271.12	153.63	603.89	—
Agency, trust, and investment,	6,804.33	13,716.83	5,071.63	3,728.30
<i>Taxes and licenses for State,</i>	<i>2,687.50</i>	<i>4,437.50</i>	<i>2,062.50</i>	<i>1,937.50</i>
<i>Taxes for county,</i>	<i>2,285.09</i>	<i>1,976.89</i>	<i>1,621.61</i>	<i>1,592.45</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>859.54</i>	<i>7,302.44</i>	<i>1,337.57</i>	<i>193.35</i>
<i>All other,</i>	<i>972.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$36,407.89	\$52,289.37	\$34,135.44	\$23,206.14
Permanent debt (except from sinking funds),	3,300.00	11,705.90	2,000.00	3,260.53
Sinking fund requirements from revenue,	—	125.00	125.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,331.40	6,813.95	3,168.43	4,957.90
Permanent debt from sinking funds,	—	1,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	28,000.00	30,000.00	21,500.00	12,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	271.12	2,032.88	4,888.97	4.10
Agency, trust, and investment,	6,804.33	13,716.83	5,071.63	3,728.30
Total payments,	\$77,114.74	\$117,583.93	\$70,889.52	\$47,157.02
Balance on hand, including funds,	15,371.29	12,478.60	8,877.34	237.75
GRAND TOTAL,	\$92,486.03	\$130,162.53	\$79,766.86	\$47,394.77

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	West Bridgewater POPULATION 2,231	Deerfield POPULATION 2,209	Wayland POPULATION 2,206	Brookfield POPULATION 2,204
REVENUE.	\$43,646.76	\$28,480.89	\$56,317.57	\$39,504.10
General,	30,154.88	25,756.89	46,033.18	30,989.80
<i>Taxes,</i>	<i>27,666.74</i>	<i>21,703.15</i>	<i>45,111.26</i>	<i>27,336.72</i>
Property and poll,	25,871.85	20,735.26	40,465.29	26,586.37
Corporation, bank, etc.,	1,794.89	967.89	4,645.97	750.35
<i>Licenses and permits,</i>	<i>5.00</i>	<i>2,043.75</i>	—	<i>1,520.75</i>
<i>Fines and forfeits,</i>	<i>206.00</i>	<i>125.00</i>	<i>86.97</i>	<i>37.67</i>
<i>Grants and gifts,</i>	<i>2,277.14</i>	<i>1,884.99</i>	<i>834.95</i>	<i>2,094.66</i>
For expenses,	2,277.14	1,884.99	834.95	2,094.66
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	13,491.88	2,724.00	10,284.39	8,514.30
<i>Special assessments,</i>	—	—	<i>573.50</i>	—
To meet expenses,	—	—	573.50	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2,398.72</i>	<i>612.86</i>	<i>645.32</i>	<i>501.08</i>
<i>Departmental,</i>	<i>4,802.38</i>	<i>1,837.29</i>	<i>2,727.63</i>	<i>4,161.93</i>
General government,	326.73	—	181.00	458.30
Protection of persons and property,	653.17	—	1,291.41	13.61
Health and sanitation,	—	—	—	—
Highways,	—	294.05	—	19.00
Charities,	1,938.89	510.39	122.00	1,619.38
Soldiers' benefits,	1,545.00	789.00	749.00	1,603.00
Education,	318.35	243.85	342.46	322.12
Libraries,	20.24	—	41.76	61.41
Recreation,	—	—	—	—
Unclassified,	—	—	—	65.11
<i>Public service enterprises,</i>	<i>5,868.27</i>	—	<i>3,139.71</i>	<i>2,713.03</i>
Electric light,	—	—	—	—
Water,	5,868.27	—	3,115.99	2,713.03
All other,	—	—	23.72	—
<i>Cemeteries,</i>	—	—	<i>190.00</i>	<i>115.00</i>
<i>Interest,</i>	<i>428.51</i>	<i>273.85</i>	<i>3,008.23</i>	<i>1,223.26</i>
On sinking funds,	—	—	1,491.22	—
On trust and investment funds,	113.70	—	696.81	901.89
All other,	308.81	273.85	820.20	321.37
NON-REVENUE.	\$60,202.07	\$22,417.50	\$41,039.54	\$41,420.25
Offsets to outlays,	1,333.48	81.75	2,552.95	7,743.02
<i>Departmental,</i>	—	<i>81.75</i>	<i>2,552.95</i>	<i>7,743.02</i>
<i>Public service enterprises,</i>	<i>1,333.48</i>	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	40,193.80	14,431.40	27,000.00	29,104.15
<i>Loans, general purposes,</i>	—	<i>6,000.00</i>	<i>2,000.00</i>	<i>4,000.00</i>
<i>Loans, public service enterprises,</i>	<i>19,000.00</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>21,000.00</i>	<i>8,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	<i>431.40</i>	—	<i>104.15</i>
<i>Premiums,</i>	<i>193.80</i>	—	—	—
Transfers,	14,419.44	200.00	4,771.21	95.70
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>14,419.44</i>	<i>200.00</i>	<i>4,771.21</i>	<i>95.70</i>
Refunds,	10.65	330.16	213.85	17.13
Agency, trust, and investment,	4,244.70	7,374.19	6,501.53	4,460.25
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>3,975.33</i>	<i>4,000.00</i>	<i>2,750.25</i>
<i>Taxes for county,</i>	<i>1,913.10</i>	<i>3,398.86</i>	<i>2,201.53</i>	<i>1,385.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>81.60</i>	—	<i>300.00</i>	<i>325.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$44,980.24	\$28,562.64	\$58,870.52	\$47,247.12
Premiums,	193.80	—	—	—
Municipal indebtedness,	40,000.00	14,431.40	27,000.00	29,104.15
Transfers and refunds,	14,430.09	530.16	4,985.06	112.83
Agency, trust, and investment,	4,244.70	7,374.19	6,501.53	4,460.25
Total receipts,	\$103,848.83	\$50,998.29	\$97,357.11	\$80,924.35
<i>Balance on hand, including funds,</i>	<i>5,061.24</i>	<i>2,064.33</i>	<i>4,971.03</i>	<i>297.43</i>
GRAND TOTAL,	\$108,910.07	\$52,962.72	\$102,328.14	\$81,221.83

Graded According to Population of 1910 — Continued.

GROUP 16.

PAYMENTS.	West Bridgewater POPULATION 2,231	Deerfield POPULATION 2,209	Wayland POPULATION 2,206	Brookfield POPULATION 2,204
Maintenance,	\$32,488.16	\$23,908.76	\$40,761.56	\$31,085.99
<i>Departmental,</i>	<i>30,454.07</i>	<i>23,842.06</i>	<i>39,059.67</i>	<i>27,922.74</i>
General government,	2,791.30	1,734.58	2,939.41	2,451.36
Protection of persons and property,	3,193.85	431.12	5,720.30	1,894.46
Health and sanitation,	381.44	282.98	268.46	220.70
Highways,	4,694.40	5,985.78	6,170.50	4,117.60
Charities,	3,717.70	1,642.93	1,605.42	4,504.31
Soldiers' benefits,	1,764.00	902.43	1,084.96	2,048.55
Education,	12,702.77	12,067.83	18,353.82	10,670.87
Libraries,	658.41	453.47	2,171.13	1,687.21
Recreation,	103.00	30.00	—	23.98
Unclassified,	447.20	310.94	745.67	303.70
<i>Public service enterprises,</i>	<i>2,002.59</i>	<i>—</i>	<i>1,317.60</i>	<i>2,763.75</i>
Electric light,	—	—	—	—
Water,	2,002.59	—	1,317.60	2,763.75
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>31.50</i>	<i>66.70</i>	<i>384.29</i>	<i>399.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,752.88	401.91	4,072.19	2,154.26
<i>Loans, general purposes,</i>	<i>1,183.43</i>	<i>401.91</i>	<i>3,612.19</i>	<i>1,199.59</i>
<i>Loans, public service enterprises,</i>	<i>2,569.45</i>	<i>—</i>	<i>460.00</i>	<i>954.67</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	27,563.86	7,935.92	8,991.27	12,750.82
<i>Departmental,</i>	<i>3,818.43</i>	<i>7,935.92</i>	<i>8,083.21</i>	<i>11,793.20</i>
General government,	1,601.03	—	—	—
Protection of persons and property,	734.44	249.34	—	77.00
Health and sanitation,	—	—	—	—
Highways,	—	7,634.26	8,083.21	11,721.20
Charities,	786.63	—	—	—
Education,	696.33	52.32	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>23,745.43</i>	<i>—</i>	<i>682.00</i>	<i>940.62</i>
Electric light,	—	—	—	—
Water,	23,745.43	—	682.00	940.62
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>226.06</i>	<i>12.00</i>
Municipal indebtedness,	19,000.00	12,700.00	27,400.00	27,402.86
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,000.00</i>	<i>2,700.00</i>	<i>2,400.00</i>	<i>4,800.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>25,000.00</i>	<i>22,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2.86</i>
Transfers,	14,419.44	200.00	4,771.21	95.70
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>2,975.13</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>14,419.44</i>	<i>200.00</i>	<i>1,796.08</i>	<i>95.70</i>
Refunds,	10.65	330.16	213.85	17.13
Agency, trust, and investment,	6,253.40	7,374.19	10,924.86	4,617.39
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>3,975.33</i>	<i>4,000.00</i>	<i>2,750.25</i>
<i>Taxes for county,</i>	<i>1,913.10</i>	<i>3,398.86</i>	<i>2,201.53</i>	<i>1,385.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,095.30</i>	<i>—</i>	<i>4,723.33</i>	<i>482.14</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$36,241.04	\$24,310.67	\$44,833.75	\$33,240.25
Permanent debt (except from sinking funds),	4,000.00	2,700.00	2,400.00	4,900.00
Sinking fund requirements from revenue,	—	—	2,975.13	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	27,563.86	7,935.92	8,991.27	12,750.82
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	10,000.00	25,000.00	22,502.86
Transfers (except to sinking funds) and refunds,	14,430.09	530.16	2,009.93	112.83
Agency, trust, and investment,	6,258.40	7,374.19	10,924.86	4,617.39
Total payments,	\$103,493.39	\$52,850.94	\$97,134.94	\$78,124.15
Balance on hand, including funds,	5,416.68	111.78	5,193.20	3,097.68
GRAND TOTAL,	\$108,910.07	\$52,962.72	\$102,328.14	\$81,221.83

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 17.

RECEIPTS.	Merrimac POPULATION 2,202	Hopedale POPULATION 2,188	Groton POPULATION 2,155	Douglas POPULATION 2,152
REVENUE.	\$50,166.63	\$78,278.01	\$48,439.52	\$31,538.01
General,	30,661.07	69,385.44	40,559.55	25,515.95
Taxes,	28,984.88	69,208.54	40,179.19	19,539.04
Property and poll,	27,279.01	46,143.29	31,316.34	16,891.39
Corporation, bank, etc.,	1,705.87	23,065.25	8,862.85	2,637.65
Licenses and permits,	25.00	4.75	120.50	3,088.75
Fines and forfeits,	30.00	10.13	14.26	232.01
Grants and gifts,	1,621.19	162.02	245.60	2,666.15
For expenses,	1,546.19	162.02	245.60	2,491.15
For outlays,	75.00	—	—	175.00
All other,	—	—	—	—
Commercial,	19,505.56	8,892.57	7,879.97	6,022.06
Special assessments,	439.04	158.00	—	300.00
To meet expenses,	287.86	—	—	300.00
To meet outlays,	151.18	158.00	—	—
Privileges,	368.43	285.59	—	—
Departmental,	3,742.92	7,848.09	4,227.07	2,520.84
General government,	420.50	1,211.67	728.75	132.00
Protection of persons and property,	1,442.69	2,660.72	163.31	23.95
Health and sanitation,	—	—	—	27.00
Highways,	13.30	2,995.87	15.00	23.40
Charities,	420.43	—	1,964.91	1,448.06
Soldiers' benefits,	1,212.00	469.00	1,122.00	746.00
Education,	234.00	62.33	118.50	105.70
Libraries,	—	135.50	45.35	14.73
Recreation,	—	295.00	22.50	—
Unclassified,	—	18.00	46.75	—
Public service enterprises,	13,777.14	—	2,689.63	2,222.94
Electric light,	8,382.65	—	2,589.48	—
Water,	5,394.49	—	—	2,222.94
All other,	—	—	100.15	—
Cemeteries,	373.12	—	—	41.00
Interest,	804.91	600.89	963.27	937.28
On sinking funds,	—	—	—	—
On trust and investment funds,	236.45	316.18	531.50	512.46
All other,	568.46	284.71	431.77	424.82
NON-REVENUE.	\$20,597.38	\$41,151.99	\$46,247.46	\$8,477.17
Offsets to outlays,	269.35	—	112.01	—
Departmental,	217.50	—	—	—
Public service enterprises,	51.85	—	112.01	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	10,592.85	25,000.00	27,000.00	—
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	10,000.00	25,000.00	27,000.00	—
Unpaid warrants or orders, current year,	592.85	—	—	—
Premiums,	—	—	—	—
Transfers,	3,581.01	85.38	7,544.82	884.68
From sinking funds,	—	—	—	—
All other,	3,581.01	85.38	7,544.82	884.68
Refunds,	117.72	—	160.04	520.26
Agency, trust, and investment,	6,036.45	16,066.61	11,430.59	7,072.23
Taxes and licenses for State,	4,046.49	9,937.75	6,437.50	3,312.75
Taxes for county,	1,789.96	6,119.00	3,543.09	1,424.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	200.00	9.86	1,450.00	2,335.48
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$50,435.98	\$78,278.01	\$48,551.53	\$31,538.01
Premiums,	—	—	—	—
Municipal indebtedness,	10,592.85	25,000.00	27,000.00	—
Transfers and refunds,	3,698.73	85.38	7,704.86	1,404.94
Agency, trust, and investment,	6,036.45	16,066.61	11,430.59	7,072.23
Total receipts,	\$70,764.01	\$119,430.00	\$94,686.98	\$40,015.18
Balance on hand, including funds,	14,835.62	5,012.45	2,239.97	12,398.10
GRAND TOTAL,	\$85,599.63	\$124,442.45	\$96,926.95	\$52,413.28

Graded According to Population of 1910 — Continued.

GROUP 17.

PAYMENTS.	Merrimac POPULATION 2,202	Hopedale POPULATION 2,188	Groton POPULATION 2,155	Douglas POPULATION 2,152
Maintenance,	\$36,681.38	\$50,763.20	\$39,825.93	\$27,912.11
<i>Departmental,</i>	<i>25,359.02</i>	<i>50,620.96</i>	<i>35,850.17</i>	<i>25,810.45</i>
General government,	2,216.76	3,385.37	3,548.51	1,821.22
Protection of persons and property,	4,724.08	9,527.82	6,822.38	1,094.08
Health and sanitation,	56.50	362.21	447.81	907.41
Highways,	2,249.06	13,138.94	5,153.20	6,381.48
Charities,	2,953.44	622.84	3,598.32	3,659.08
Soldiers' benefits,	1,675.90	634.00	979.51	817.19
Education,	10,838.19	16,532.59	12,118.26	9,972.63
Libraries,	297.80	3,558.35	1,736.68	745.79
Recreation,	36.75	2,434.25	932.04	5.25
Unclassified,	310.54	424.59	513.46	406.32
<i>Public service enterprises,</i>	<i>11,003.96</i>	<i>—</i>	<i>3,975.76</i>	<i>1,999.16</i>
Electric light,	7,986.87	—	3,975.76	—
Water,	3,017.09	—	—	1,999.16
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>318.40</i>	<i>142.24</i>	<i>—</i>	<i>27.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>75.50</i>
Interest,	3,967.33	690.08	981.38	1,680.00
<i>Loans, general purposes,</i>	<i>547.33</i>	<i>690.08</i>	<i>512.12</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>3,420.00</i>	<i>—</i>	<i>469.26</i>	<i>1,680.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,505.85	24,451.83	5,251.76	4,688.50
<i>Departmental,</i>	<i>1,188.47</i>	<i>24,451.83</i>	<i>2,533.60</i>	<i>4,688.50</i>
General government,	—	1,174.22	—	—
Protection of persons and property,	150.67	11,205.98	1,535.43	356.25
Health and sanitation,	661.65	344.85	—	—
Highways,	376.15	11,358.42	908.55	4,134.65
Charities,	—	—	—	155.14
Education,	—	227.51	89.62	—
Libraries,	—	—	—	42.46
Recreation,	—	140.85	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,167.38</i>	<i>—</i>	<i>2,718.16</i>	<i>—</i>
Electric light,	922.43	—	2,718.16	—
Water,	244.95	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>150.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,667.29	25,000.00	29,360.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,200.00</i>	<i>—</i>	<i>2,360.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>25,000.00</i>	<i>27,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>467.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,581.01	85.38	7,544.82	884.68
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,581.01</i>	<i>85.38</i>	<i>7,544.82</i>	<i>884.68</i>
Refunds,	117.72	—	160.04	520.26
Agency, trust, and investment,	6,124.54	16,061.19	12,388.67	7,176.78
<i>Taxes and licenses for State,</i>	<i>4,046.49</i>	<i>9,937.75</i>	<i>6,437.50</i>	<i>3,312.75</i>
<i>Taxes for county,</i>	<i>1,789.96</i>	<i>6,119.00</i>	<i>3,543.09</i>	<i>1,424.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>288.09</i>	<i>4.44</i>	<i>2,408.08</i>	<i>2,440.03</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$40,648.71	\$51,453.28	\$40,807.31	\$29,592.11
Permanent debt (except from sinking funds),	6,200.00	—	2,360.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,505.85	24,451.83	5,251.76	4,688.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,467.29	25,000.00	27,000.00	—
Transfers (except to sinking funds) and	—	—	—	—
refunds,	3,698.73	85.38	7,704.86	1,404.94
Agency, trust, and investment,	6,124.54	16,061.19	12,388.67	7,176.78
Total payments,	\$69,645.12	\$117,051.68	\$95,512.60	\$42,862.33
<i>Balance on hand, including funds,</i>	<i>15,954.51</i>	<i>7,390.77</i>	<i>1,414.35</i>	<i>9,550.95</i>
GRAND TOTAL,	\$85,599.63	\$124,442.45	\$96,926.95	\$52,413.28

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 18.

RECEIPTS.	Holden POPULATION 2,147	Shirley POPULATION 2,139	Acton POPULATION 2,136	Williamsburg POPULATION 2,132
REVENUE.	\$45,403.55	\$25,267.28	\$37,585.11	\$28,871.82
General,	35,347.14	23,588.36	31,821.82	21,545.46
<i>Taxes,</i>	<i>33,090.73</i>	<i>20,952.43</i>	<i>29,989.84</i>	<i>18,584.72</i>
Property and poll,	26,930.90	17,820.43	25,997.12	16,876.54
Corporation, bank, etc.,	6,159.83	3,132.00	3,992.72	1,708.18
<i>Licenses and permits,</i>	<i>9.00</i>	<i>84.50</i>	—	<i>44.75</i>
<i>Fines and forfeits,</i>	<i>4.39</i>	<i>51.79</i>	—	<i>59.70</i>
<i>Grants and gifts,</i>	<i>2,243.02</i>	<i>2,498.24</i>	<i>1,831.98</i>	<i>2,876.29</i>
For expenses,	2,243.02	2,358.74	1,831.98	2,876.29
For outlays,	—	139.50	—	—
<i>All other,</i>	—	<i>1.40</i>	—	—
Commercial,	10,056.42	1,678.92	5,763.29	7,326.36
<i>Special assessments,</i>	—	—	<i>227.98</i>	—
To meet expenses,	—	—	227.98	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>890.16</i>	<i>184.54</i>	<i>110.10</i>	<i>567.29</i>
<i>Departmental,</i>	<i>1,870.93</i>	<i>1,034.46</i>	<i>4,435.91</i>	<i>2,351.22</i>
General government,	306.25	92.00	129.50	26.50
Protection of persons and property,	31.72	603.50	1,234.86	—
Health and sanitation,	—	—	176.50	—
Highways,	109.73	—	191.75	—
Charities,	171.86	17.00	1,640.68	394.87
Soldiers' benefits,	840.00	311.00	900.00	854.00
Education,	380.26	10.96	109.90	1,065.85
Libraries,	31.16	—	18.63	10.00
Recreation,	—	—	—	—
Unclassified,	—	—	34.09	—
<i>Public service enterprises,</i>	<i>6,947.30</i>	—	—	<i>3,076.27</i>
Electric light,	2,272.58	—	—	—
Water,	4,674.72	—	—	3,076.27
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>57.50</i>	<i>18.00</i>	—
<i>Interest,</i>	<i>347.98</i>	<i>402.42</i>	<i>971.30</i>	<i>1,331.58</i>
On sinking funds,	—	—	—	363.22
On trust and investment funds,	35.30	186.96	761.86	775.80
All other,	312.68	215.46	209.44	192.56
NON-REVENUE.	\$14,293.53	\$6,409.74	\$20,261.88	\$22,973.48
Offsets to outlays,	365.19	—	44.40	2,537.76
<i>Departmental,</i>	—	—	<i>44.40</i>	<i>2,537.76</i>
<i>Public service enterprises,</i>	<i>365.19</i>	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	8,000.00	3,000.00	13,700.00	16,000.00
<i>Loans, general purposes,</i>	—	—	<i>700.00</i>	—
<i>Loans, public service enterprises,</i>	<i>2,000.00</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>3,000.00</i>	<i>13,000.00</i>	<i>16,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	1,183.34	143.18	239.04	1,015.00
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>1,183.34</i>	<i>143.18</i>	<i>239.04</i>	<i>1,015.00</i>
Refunds,	—	—	152.10	105.70
Agency, trust, and investment,	4,745.00	3,266.56	6,126.34	3,315.02
<i>Taxes and licenses for State,</i>	<i>2,875.00</i>	<i>1,875.00</i>	<i>3,500.00</i>	<i>1,812.75</i>
<i>Taxes for county,</i>	<i>1,770.00</i>	<i>1,031.97</i>	<i>1,926.34</i>	<i>1,502.27</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>359.59</i>	<i>700.00</i>	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$45,768.75	\$25,267.28	\$37,629.51	\$31,409.58
Premiums,	—	—	—	—
Municipal indebtedness,	8,000.00	3,000.00	13,700.00	16,000.00
Transfers and refunds,	1,183.34	143.18	391.14	1,120.70
Agency, trust, and investment,	4,745.00	3,266.56	6,126.34	3,315.02
Total receipts,	\$59,697.09	\$31,677.02	\$57,846.99	\$51,845.30
<i>Balance on hand, including funds,</i>	<i>14,666.87</i>	<i>6,569.85</i>	<i>3,183.69</i>	<i>824.43</i>
GRAND TOTAL,	\$74,363.96	\$38,246.87	\$61,030.68	\$52,669.73

Graded According to Population of 1910 — Continued.

GROUP 18.

PAYMENTS.	Holden POPULATION 2,147	Shirley POPULATION 2,139	Acton POPULATION 2,136	Williamsburg POPULATION* 2,132
Maintenance,	\$33,472.59	\$20,365.91	\$38,330.45	\$21,029.25
<i>Departmental,</i>	<i>28,834.75</i>	<i>20,140.26</i>	<i>37,560.72</i>	<i>20,603.77</i>
General government,	2,397.72	1,743.32	1,945.58	1,151.79
Protection of persons and property,	3,253.98	3,995.53	3,593.09	1,118.79
Health and sanitation,	505.26	78.75	1,471.38	233.45
Highways,	3,690.39	3,041.54	7,247.44	3,725.76
Charities,	945.37	1,306.31	3,357.04	1,576.60
Soldiers' benefits,	1,202.09	352.15	969.00	792.90
Education,	15,526.73	8,487.93	17,001.52	11,675.76
Libraries,	1,003.96	509.08	1,324.17	211.82
Recreation,	25.05	327.19	18.90	—
Unclassified,	334.20	298.46	432.60	116.90
<i>Public service enterprises,</i>	<i>4,526.96</i>	<i>—</i>	<i>—</i>	<i>425.48</i>
Electric light,	4,087.12	—	—	—
Water,	405.89	—	—	425.48
All other,	33.95	—	—	—
<i>Cemeteries,</i>	<i>60.88</i>	<i>225.65</i>	<i>969.73</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,104.65	363.16	247.75	2,586.01
<i>Loans, general purposes,</i>	<i>538.01</i>	<i>363.16</i>	<i>247.75</i>	<i>586.01</i>
<i>Loans, public service enterprises,</i>	<i>2,266.64</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,767.00	3,751.81	2,113.46	5,783.13
<i>Departmental,</i>	<i>249.96</i>	<i>3,751.81</i>	<i>2,113.46</i>	<i>5,783.13</i>
General government,	—	—	—	146.00
Protection of persons and property,	—	812.40	—	—
Health and sanitation,	—	—	—	—
Highways,	249.96	2,939.41	1,898.46	5,637.18
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	215.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>6,517.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	4,518.29	—	—	—
Water,	1,998.75	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	11,929.27	4,600.00	13,000.00	16,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,929.27</i>	<i>1,600.00</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>3,000.00</i>	<i>13,000.00</i>	<i>15,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,183.34	143.13	239.04	1,015.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,183.34</i>	<i>143.18</i>	<i>239.04</i>	<i>15.00</i>
Refunds,	—	—	152.10	105.70
Agency, trust, and investment,	4,780.30	3,369.94	6,139.34	4,713.84
<i>Taxes and licenses for State,</i>	<i>2,875.00</i>	<i>1,875.00</i>	<i>3,500.00</i>	<i>1,812.75</i>
<i>Taxes for county,</i>	<i>1,770.00</i>	<i>1,031.97</i>	<i>1,926.34</i>	<i>1,502.27</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>135.30</i>	<i>462.97</i>	<i>713.00</i>	<i>1,398.82</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$36,577.24	\$20,729.07	\$38,578.20	\$23,615.26
Permanent debt (except from sinking funds),	5,929.27	1,600.00	—	500.00
Sinking fund requirements from revenue,	—	—	—	1,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	6,767.00	3,751.81	2,113.46	5,783.13
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,000.00	3,000.00	13,000.00	15,500.00
Transfers (except to sinking funds) and refunds,	1,183.34	143.18	391.14	120.70
Agency, trust, and investment,	4,780.30	3,369.94	6,139.34	4,713.84
Total payments,	\$61,237.15	\$32,594.00	\$60,222.14	\$51,232.98
<i>Balance on hand, including funds,</i>	<i>13,126.81</i>	<i>5,652.87</i>	<i>808.54</i>	<i>1,436.75</i>
GRAND TOTAL,	\$74,363.96	\$38,246.87	\$61,030.68	\$52,669.73

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 19.

RECEIPTS.	Harwich POPULATION 2,115	Ashburnham POPULATION 2,107	Weston POPULATION 2,106	Hull POPULATION 2,103
REVENUE.	\$26,405.23	\$37,082.39	\$115,585.62	\$169,273.43
General,	32,033.77	25,901.20	106,833.32	115,435.72
<i>Taxes,</i>	<i>30,024.48</i>	<i>23,256.21</i>	<i>106,265.14</i>	<i>104,451.08</i>
Property and poll,	29,046.63	21,980.43	72,787.76	95,174.90
Corporation, bank, etc.,	977.85	1,275.78	33,477.38	9,276.18
<i>Licenses and permits,</i>	<i>35.00</i>	<i>49.00</i>	<i>24.00</i>	<i>10,128.00</i>
<i>Fines and forfeits,</i>	<i>200.00</i>	<i>26.00</i>	<i>164.72</i>	<i>624.25</i>
<i>Grants and gifts,</i>	<i>1,779.29</i>	<i>2,569.99</i>	<i>379.46</i>	<i>232.39</i>
For expenses,	1,779.29	1,569.99	379.46	232.39
For outlays,	—	1,000.00	—	—
All other,	—	—	—	—
Commercial,	4,366.46	11,181.19	8,752.30	53,837.71
<i>Special assessments,</i>	<i>—</i>	<i>325.81</i>	<i>4,224.39</i>	<i>—</i>
To meet expenses,	—	325.81	4,224.39	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,334.77</i>
<i>Departmental,</i>	<i>3,179.93</i>	<i>3,698.16</i>	<i>2,267.75</i>	<i>2,239.40</i>
General government,	560.98	220.04	429.23	—
Protection of persons and property,	24.92	66.22	778.86	1,093.40
Health and sanitation,	—	—	—	—
Highways,	28.84	—	542.21	20.25
Charities,	572.22	2,093.35	3.00	632.75
Soldiers' benefits,	1,237.00	1,298.00	234.00	389.00
Education,	310.77	12.00	123.70	82.00
Libraries,	400.00	—	80.00	20.00
Recreation,	39.00	—	75.00	2.00
Unclassified,	6.20	8.55	1.75	—
<i>Public service enterprises,</i>	<i>700.00</i>	<i>5,919.12</i>	<i>41.15</i>	<i>43,329.90</i>
Electric light,	—	4,378.35	—	43,329.90
Water,	—	1,507.17	—	—
All other,	700.00	33.60	41.15	—
<i>Cemeteries,</i>	<i>—</i>	<i>35.00</i>	<i>269.00</i>	<i>34.60</i>
<i>Interest,</i>	<i>486.53</i>	<i>1,203.10</i>	<i>1,950.01</i>	<i>6,889.04</i>
On sinking funds,	—	—	—	4,674.71
On trust and investment funds,	369.53	788.49	948.09	—
All other,	117.00	414.61	1,001.92	2,224.33
NON-REVENUE.	\$43,058.53	\$31,462.27	\$32,210.23	\$255,010.05
Offsets to outlays,	300.95	2,850.00	—	—
<i>Departmental,</i>	<i>300.95</i>	<i>2,850.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	21,200.00	23,105.00	10,000.00	100,017.70
<i>Loans, general purposes,</i>	<i>11,300.00</i>	<i>300.00</i>	<i>—</i>	<i>13,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>5,800.00</i>	<i>—</i>	<i>1,400.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>85,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>117.70</i>
Transfers,	548.68	1,346.74	1,335.49	80,311.91
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>64,750.00</i>
All other,	548.68	1,346.74	1,335.49	15,561.91
Refunds,	687.72	514.17	160.46	—
Agency, trust, and investment,	20,321.18	3,646.36	20,714.28	74,680.44
<i>Taxes and licenses for State,</i>	<i>5,867.92</i>	<i>1,812.50</i>	<i>12,812.50</i>	<i>11,212.50</i>
<i>Taxes for county,</i>	<i>2,196.66</i>	<i>1,116.00</i>	<i>7,051.78</i>	<i>6,961.56</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12,045.14</i>	<i>717.86</i>	<i>850.00</i>	<i>56,505.38</i>
All other,	211.46	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$36,706.18	\$39,932.39	\$115,585.62	\$169,273.43
Premiums,	—	5.00	—	117.70
Municipal indebtedness,	21,200.00	23,100.00	10,000.00	99,900.00
Transfers and refunds,	1,236.40	1,860.91	1,495.95	80,311.91
Agency, trust, and investment,	20,321.18	3,646.36	20,714.28	74,680.44
Total receipts,	\$79,463.76	\$68,544.66	\$147,795.85	\$424,283.48
<i>Balance on hand, including funds,</i>	<i>6,741.06</i>	<i>8,409.49</i>	<i>37,155.41</i>	<i>67,194.20</i>
GRAND TOTAL,	\$86,204.82	\$76,954.15	\$184,951.26	\$491,477.68

Graded According to Population of 1910 — Continued.

GROUP 19.

PAYMENTS.	Harwich POPULATION 2,115	Ashburnham POPULATION 2,107	Weston POPULATION 2,106	Hull POPULATION 2,103
Maintenance,	\$26,836.20	\$33,184.11	\$78,040.23	\$123,302.22
<i>Departmental,</i>	<i>26,833.48</i>	<i>25,025.99</i>	<i>75,317.91</i>	<i>82,159.47</i>
General government,	3,967.40	2,596.89	6,251.54	9,086.83
Protection of persons and property,	876.36	3,431.01	14,404.69	23,416.58
Health and sanitation,	412.94	348.66	1,216.62	6,045.04
Highways,	5,005.83	2,965.26	19,998.72	18,930.93
Charities,	3,966.98	3,422.33	1,508.45	2,658.33
Soldiers' benefits,	1,060.00	1,444.34	224.00	366.00
Education,	10,566.10	9,187.62	25,737.24	18,330.05
Libraries,	565.79	830.04	3,185.33	592.68
Recreation,	34.03	444.98	1,876.58	1,750.59
Unclassified,	378.05	354.86	914.74	982.44
<i>Public service enterprises,</i>	<i>2.72</i>	<i>7,877.96</i>	<i>11.39</i>	<i>40,724.11</i>
Electric light,	—	3,851.62	—	40,714.11
Water,	—	4,022.34	—	—
All other,	2.72	4.00	11.39	10.00
<i>Cemeteries,</i>	<i>—</i>	<i>280.16</i>	<i>2,710.93</i>	<i>418.64</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	699.08	1,304.81	1,841.71	13,540.35
<i>Loans, general purposes,</i>	<i>699.08</i>	<i>440.63</i>	<i>1,841.71</i>	<i>9,007.27</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>864.18</i>	<i>—</i>	<i>4,493.08</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40.00</i>
Outlays,	14,386.71	9,631.01	4,506.09	49,235.68
<i>Departmental,</i>	<i>14,386.71</i>	<i>3,151.03</i>	<i>4,506.09</i>	<i>39,865.45</i>
General government,	1,691.27	286.33	—	535.00
Protection of persons and property,	—	85.52	150.00	12,800.42
Health and sanitation,	32.92	—	—	7,442.26
Highways,	12,492.41	2,779.18	4,356.09	19,087.77
Charities,	—	—	—	—
Education,	170.11	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>6,479.98</i>	<i>—</i>	<i>9,370.23</i>
Electric light,	—	3,979.98	—	9,370.23
Water,	—	2,500.00	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,650.00	18,000.00	12,969.00	131,000.67
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>64,750.00</i>
<i>From revenue and other sources,</i>	<i>3,650.00</i>	<i>1,000.00</i>	<i>2,969.00</i>	<i>1,250.67</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	543.68	1,346.74	1,335.49	80,311.91
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>117.70</i>
<i>All other,</i>	<i>543.68</i>	<i>1,346.74</i>	<i>1,335.49</i>	<i>65,194.21</i>
Refunds,	687.72	514.17	160.46	—
Agency, trust, and investment,	20,290.65	3,756.13	21,123.97	57,155.91
<i>Taxes and licenses for State,</i>	<i>5,867.92</i>	<i>1,812.50</i>	<i>12,812.50</i>	<i>11,212.50</i>
<i>Taxes for county,</i>	<i>2,196.66</i>	<i>1,116.00</i>	<i>7,051.78</i>	<i>6,961.56</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12,014.61</i>	<i>827.63</i>	<i>1,259.69</i>	<i>38,981.85</i>
<i>All other,</i>	<i>211.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$27,535.28	\$34,488.92	\$79,881.94	\$136,842.57
Permanent debt (except from sinking funds),	3,650.00	1,000.00	2,969.00	1,250.67
Sinking fund requirements from revenue,	—	—	—	15,000.00
Premiums paid to sinking funds,	—	—	—	117.70
Outlays,	14,386.71	9,631.01	4,506.09	49,235.68
Permanent debt from sinking funds,	—	—	—	64,750.00
Bonds refunded, current year,	—	10,000.00	—	—
Temporary loans,	15,000.00	7,000.00	10,000.00	65,000.00
Transfers (except to sinking funds) and refunds,	1,236.40	1,860.91	1,495.95	65,194.21
Agency, trust, and investment,	20,290.65	3,756.13	21,123.97	57,155.91
Total payments,	\$82,099.04	\$67,736.97	\$119,976.95	\$454,546.74
Balance on hand, including funds,	4,105.78	9,217.18	64,974.31	36,930.94
GRAND TOTAL,	\$86,204.82	\$76,954.15	\$184,951.26	\$491,477.68

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 20.

RECEIPTS.	Upton POPULATION 2,071	Belchertown POPULATION 2,054	Charlton POPULATION 2,032	Avon POPULATION 2,013
REVENUE.	\$33,010.14	\$26,054.76	\$21,813.57	\$32,031.38
General,	26,434.43	20,383.59	18,123.19	24,251.35
<i>Taxes,</i>	<i>24,344.01</i>	<i>16,355.43</i>	<i>14,916.14</i>	<i>21,366.29</i>
Property and poll,	23,549.60	15,639.77	11,572.72	20,288.83
Corporation, bank, etc.,	794.41	685.66	3,343.42	1,077.46
<i>Licenses and permits,</i>	<i>38.00</i>	<i>1,177.25</i>	<i>9.00</i>	<i>90.00</i>
<i>Fines and forfeits,</i>	<i>3.56</i>	<i>107.00</i>	<i>173.12</i>	<i>80.00</i>
<i>Grants and gifts,</i>	<i>2,048.86</i>	<i>2,773.91</i>	<i>3,024.93</i>	<i>2,715.06</i>
For expenses,	2,048.86	2,773.91	2,824.93	2,330.16
For outlays,	—	—	200.00	384.90
All other,	—	—	—	—
Commercial,	6,575.71	5,671.17	3,690.38	7,780.03
<i>Special assessments,</i>	<i>49.90</i>	—	—	—
To meet expenses,	49.90	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>99.91</i>	—	<i>1,349.72</i>	<i>779.31</i>
<i>Departmental,</i>	<i>5,564.68</i>	<i>4,729.20</i>	<i>2,002.87</i>	<i>1,889.73</i>
General government,	357.50	—	29.00	—
Protection of persons and property,	105.00	229.86	5.50	83.17
Health and sanitation,	—	—	—	19.66
Highways,	1,003.00	—	8.50	27.50
Charities,	1,375.42	1,709.69	809.66	58.00
Soldiers' benefits,	2,416.00	2,291.00	1,130.00	1,184.00
Education,	290.50	496.50	17.00	508.20
Libraries,	6.26	—	3.21	7.55
Recreation,	—	—	—	—
Unclassified,	11.00	2.15	—	1.65
<i>Public service enterprises,</i>	—	—	—	<i>4,261.36</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,251.36
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>404.41</i>	—	<i>30.00</i>	—
<i>Interest,</i>	<i>466.81</i>	<i>941.97</i>	<i>307.79</i>	<i>869.63</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	194.78	930.06	224.31	20.52
All other,	262.03	11.91	83.48	839.11
NON-REVENUE.	\$16,827.93	\$17,482.46	\$20,234.11	\$20,030.75
Offsets to outlays,	—	1,200.00	—	2,255.87
<i>Departmental,</i>	—	<i>1,200.00</i>	—	<i>1,967.60</i>
<i>Public service enterprises,</i>	—	—	—	<i>288.37</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	11,210.00	11,000.00	16,000.00	15,000.00
<i>Loans, general purposes,</i>	—	—	<i>500.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>11,000.00</i>	<i>15,500.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,210.00</i>	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	2,160.71	1,267.49	495.61	—
<i>From sinking funds,</i>	—	—	—	—
All other,	2,160.71	1,267.49	495.61	—
Refunds,	3.84	124.39	4.00	245.26
Agency, trust, and investment,	3,453.38	3,890.58	3,734.50	2,529.62
<i>Taxes and licenses for State,</i>	<i>2,000.00</i>	<i>2,075.25</i>	<i>2,187.50</i>	<i>1,760.00</i>
<i>Taxes for county,</i>	<i>1,232.00</i>	<i>1,398.67</i>	<i>1,347.00</i>	<i>779.62</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>221.38</i>	<i>125.00</i>	<i>200.00</i>	—
All other,	—	291.66	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$33,010.14	\$27,254.76	\$21,813.57	\$34,287.25
Premiums,	—	—	—	—
Municipal indebtedness,	11,210.00	11,000.00	16,000.00	15,000.00
Transfers and refunds,	2,164.55	1,391.88	499.61	245.26
Agency, trust, and investment,	3,453.38	3,890.58	3,734.50	2,529.62
Total receipts,	\$49,838.07	\$43,537.22	\$42,047.68	\$52,062.13
<i>Balance on hand, including funds,</i>	<i>175.82</i>	<i>5,380.16</i>	<i>5,261.08</i>	<i>5,391.21</i>
GRAND TOTAL,	\$50,013.89	\$48,917.38	\$47,308.76	\$57,453.34

Graded According to Population of 1910 — Continued.

GROUP 20.

PAYMENTS.	Upton POPULATION 2,071	Belchertown POPULATION 2,054	Charlton POPULATION 2,032	Avon POPULATION 2,013
Maintenance,	\$27,187.46	\$24,595.24	\$20,986.41	\$23,401.34
<i>Departmental,</i>	<i>26,438.15</i>	<i>24,386.34</i>	<i>20,804.61</i>	<i>20,867.97</i>
General government,	1,897.26	1,889.46	1,635.31	1,733.19
Protection of persons and property,	2,065.05	762.06	470.56	2,134.35
Health and sanitation,	396.04	307.57	550.89	437.58
Highways,	5,227.86	4,390.88	5,250.34	3,158.62
Charities,	3,036.95	3,651.27	2,190.42	814.70
Soldiers' benefits,	3,110.19	2,019.00	1,120.00	1,391.50
Education,	9,998.12	10,958.15	9,149.09	10,508.67
Libraries,	427.23	534.44	217.31	309.14
Recreation,	—	39.30	—	—
Unclassified,	279.45	334.21	220.69	380.22
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,523.37</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,523.37
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>749.31</i>	<i>208.90</i>	<i>181.80</i>	<i>10.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	720.00	501.67	441.59	1,818.16
<i>Loans, general purposes,</i>	<i>720.00</i>	<i>501.67</i>	<i>441.59</i>	<i>658.16</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,260.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,052.88	200.00	694.28	2,913.98
<i>Departmental,</i>	<i>2,052.88</i>	<i>200.00</i>	<i>694.28</i>	<i>2,165.15</i>
General government,	1,465.63	—	—	1,089.05
Protection of persons and property,	70.00	200.00	—	19.80
Health and sanitation,	—	—	—	—
Highways,	—	—	694.28	1,056.30
Charities,	—	—	—	—
Education,	92.25	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	425.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>748.83</i>
Electric light,	—	—	—	—
Water,	—	—	—	748.83
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14,200.00	13,500.00	13,500.00	24,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,200.00</i>	<i>1,500.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>10,000.00</i>	<i>12,000.00</i>	<i>13,500.00</i>	<i>20,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,160.71	1,267.49	495.61	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,160.71</i>	<i>1,267.49</i>	<i>495.61</i>	<i>—</i>
Refunds,	3.84	124.39	4.00	245.26
Agency, trust, and investment,	3,536.38	3,890.58	3,836.94	2,550.14
<i>Taxes and licenses for State,</i>	<i>2,000.00</i>	<i>2,075.25</i>	<i>2,187.50</i>	<i>1,750.00</i>
<i>Taxes for county,</i>	<i>1,232.00</i>	<i>1,398.67</i>	<i>1,347.00</i>	<i>779.62</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>304.38</i>	<i>125.00</i>	<i>502.44</i>	<i>20.52</i>
<i>All other,</i>	<i>—</i>	<i>291.66</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$27,907.46	\$25,096.91	\$21,428.00	\$25,219.50
Permanent debt (except from sinking funds),	4,200.00	1,500.00	—	4,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,052.88	200.00	694.28	2,913.98
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	12,000.00	13,500.00	20,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	2,164.55	1,391.88	499.61	245.26
Agency, trust, and investment,	3,536.38	3,890.58	3,836.94	2,550.14
Total payments,	\$49,861.27	\$44,079.37	\$39,958.83	\$54,928.88
<i>Balance on hand, including funds,</i>	<i>152.62</i>	<i>4,838.01</i>	<i>7,349.93</i>	<i>2,524.46</i>
GRAND TOTAL,	\$50,013.89	\$48,917.38	\$47,308.76	\$57,453.34

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 21.

RECEIPTS.	Rehoboth POPULATION 2,001	Hadley POPULATION 1,999	Hatfield POPULATION 1,986	Swansea POPULATION 1,978
REVENUE.	\$24,533.63	\$37,782.96	\$34,729.72	\$40,389.40
General,	22,531.90	35,940.65	27,598.18	33,588.43
Taxes,	17,914.79	29,909.66	23,353.43	24,132.39
Property and poll,	16,349.84	29,153.07	22,107.57	20,896.77
Corporation, bank, etc.,	1,564.95	756.49	1,245.86	3,235.62
Licenses and permits,	9.00	755.00	6.00	62.00
Fines and forfeits,	—	70.00	198.42	18.60
Grants and gifts,	4,608.11	5,206.09	4,040.33	9,375.44
For expenses,	3,158.11	5,206.09	1,540.33	2,739.75
For outlays,	1,450.00	—	2,500.00	6,635.69
All other,	—	—	—	—
Commercial,	2,001.73	1,842.31	7,131.54	6,800.97
Special assessments,	—	—	341.37	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	341.37	—
Privileges,	986.33	534.00	703.78	1,547.35
Departmental,	848.00	630.72	635.15	4,368.06
General government,	19.00	32.00	27.00	91.00
Protection of persons and property,	—	33.70	—	—
Health and sanitation,	—	—	—	41.00
Highways,	—	—	16.10	1,049.72
Charities,	86.00	—	—	2,487.18
Soldiers' benefits,	430.00	108.00	116.00	480.00
Education,	83.00	332.63	476.05	191.75
Libraries,	—	11.85	—	12.41
Recreation,	—	—	—	—
Unclassified,	230.00	112.54	—	15.00
Public service enterprises,	—	—	4,474.36	2.00
Electric light,	—	—	—	—
Water,	—	—	4,474.36	—
All other,	—	—	—	2.00
Cemeteries,	—	276.60	—	132.18
Interest,	167.40	400.99	976.88	751.38
On sinking funds,	—	—	668.27	233.56
On trust and investment funds,	—	40.12	191.79	176.04
All other,	167.40	360.87	116.82	341.78
NON-REVENUE.	\$9,000.82	\$6,659.48	\$17,853.15	\$18,649.55
Offsets to outlays,	—	—	1,440.14	—
Departmental,	—	—	1,440.14	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	5,001.15	725.00	10,000.00	10,000.00
Loans, general purposes,	—	725.00	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	5,000.00	—	10,000.00	10,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	1.15	—	—	—
Transfers,	—	486.52	861.67	2,537.36
From sinking funds,	—	—	—	—
All other,	—	486.52	861.67	2,537.36
Refunds,	—	243.77	—	22.95
Agency, trust, and investment,	3,999.67	5,204.19	5,551.34	6,089.24
Taxes and licenses for State,	1,562.50	2,562.50	2,312.50	2,937.50
Taxes for county,	1,284.23	1,916.69	1,916.69	2,414.36
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	1,152.94	725.00	1,322.15	737.38
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$24,533.63	\$37,782.96	\$36,169.86	\$40,389.40
Premiums,	1.15	—	—	—
Municipal indebtedness,	5,000.00	725.00	10,000.00	10,000.00
Transfers and refunds,	—	730.29	861.67	2,560.31
Agency, trust, and investment,	3,999.67	5,204.19	5,551.34	6,089.24
Total receipts,	\$33,534.45	\$44,442.44	\$62,582.87	\$59,038.95
Balance on hand, including funds,	10,277.20	22,244.93	1,355.09	3,194.35
GRAND TOTAL,	\$43,811.65	\$66,687.37	\$63,937.96	\$62,233.30

Graded According to Population of 1910 — Continued.

GROUP 21.

PAYMENTS.	Rehoboth POPULATION 2,001	Hadley POPULATION 1,999	Hatfield POPULATION 1,986	Swansea POPULATION 1,978
Maintenance,	\$17,637.03	\$23,925.14	\$21,812.98	\$28,669.13
<i>Departmental,</i>	<i>17,637.03</i>	<i>23,618.02</i>	<i>21,329.62</i>	<i>28,437.65</i>
General government,	1,186.67	2,479.93	2,148.12	2,546.85
Protection of persons and property,	303.69	1,243.81	211.83	563.99
Health and sanitation,	562.76	198.75	684.04	903.86
Highways,	5,029.07	2,326.85	6,262.54	9,736.27
Charities,	1,117.61	625.94	1,218.22	3,377.18
Soldiers' benefits,	382.00	72.00	120.00	409.00
Education,	8,860.91	16,107.88	9,557.37	9,853.30
Libraries,	—	398.61	350.00	896.00
Recreation,	—	—	39.00	—
Unclassified,	194.32	164.25	738.50	151.20
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>324.36</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	324.36	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>307.12</i>	<i>159.00</i>	<i>231.48</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	152.78	1,474.06	2,179.65	896.26
<i>Loans, general purposes,</i>	<i>152.78</i>	<i>1,474.06</i>	<i>179.65</i>	<i>896.26</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,990.91	3,477.34	12,854.25	9,108.74
<i>Departmental,</i>	<i>1,990.91</i>	<i>3,380.84</i>	<i>12,536.54</i>	<i>9,108.74</i>
General government,	—	30.00	255.00	—
Protection of persons and property,	517.30	—	—	24.00
Health and sanitation,	—	—	—	—
Highways,	1,473.61	1,850.84	11,770.54	9,084.74
Charities,	—	—	—	—
Education,	—	1,500.00	510.00	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>318.71</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	318.71	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>96.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,000.00	2,000.00	8,000.00	10,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>13,000.00</i>	<i>—</i>	<i>8,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	486.52	861.67	2,537.36
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>861.67</i>	<i>1,575.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>486.52</i>	<i>—</i>	<i>962.36</i>
Refunds,	—	243.77	—	22.95
Agency, trust, and investment,	3,999.67	5,204.19	7,214.57	7,911.48
<i>Taxes and licenses for State,</i>	<i>1,562.50</i>	<i>2,562.50</i>	<i>2,312.50</i>	<i>2,937.50</i>
<i>Taxes for county,</i>	<i>1,284.23</i>	<i>1,916.69</i>	<i>1,916.69</i>	<i>2,414.36</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,152.94</i>	<i>725.00</i>	<i>2,985.38</i>	<i>2,559.62</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$17,789.81	\$25,399.20	\$23,992.63	\$29,565.39
Permanent debt (except from sinking funds),	—	2,000.00	—	500.00
Sinking fund requirements from revenue,	—	—	861.67	1,575.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,990.91	3,477.34	12,854.25	9,108.74
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	13,000.00	—	8,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	—	730.29	—	985.31
Agency, trust, and investment,	3,999.67	5,204.19	7,214.57	7,911.48
Total payments,	\$36,780.39	\$36,811.02	\$52,923.12	\$59,645.92
Balance on hand, including funds,	7,031.26	29,876.35	1,014.84	2,587.38
GRAND TOTAL,	\$43,811.65	\$66,687.37	\$53,937.96	\$62,233.30

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 22.

RECEIPTS.	Georgetown POPULATION 1,958	Sturbridge POPULATION 1,957	Shrewsbury POPULATION 1,946	Stockbridge POPULATION 1,933
REVENUE.	\$29,371.72	\$28,219.82	\$51,746.56	\$66,493.08
General,	19,796.50	22,788.86	40,101.06	62,183.63
Taxes,	18,197.29	19,923.31	35,761.44	61,764.99
Property and poll,	16,789.11	18,021.06	31,638.50	55,534.15
Corporation, bank, etc.,	1,408.18	1,902.25	4,122.94	6,230.84
Licenses and permits,	8.00	773.50	415.00	16.50
Fines and forfeits,	34.32	15.00	145.66	187.58
Grants and gifts,	1,556.89	2,077.05	3,773.95	214.56
For expenses,	1,513.39	1,960.60	2,496.95	214.56
For outlays,	43.50	116.45	1,282.00	—
All other,	—	—	—	—
Commercial,	9,575.22	5,430.96	11,645.51	4,309.45
Special assessments,	619.87	—	147.05	—
To meet expenses,	619.87	—	147.05	—
To meet outlays,	—	—	—	—
Privileges,	950.20	2,742.77	1,824.53	—
Departmental,	7,265.83	1,588.24	1,627.50	1,396.45
General government,	137.50	24.00	305.70	35.00
Protection of persons and property,	1,498.26	1.00	182.87	—
Health and sanitation,	—	—	—	—
Highways,	162.00	3.00	9.00	—
Charities,	1,470.81	571.20	159.15	202.30
Soldiers' benefits,	3,275.71	431.00	830.00	1,006.00
Education,	574.90	162.44	50.40	153.15
Libraries,	146.65	13.66	53.20	—
Recreation,	—	—	—	—
Unclassified,	—	181.94	37.18	—
Public service enterprises,	—	—	5,630.84	—
Electric light,	—	—	5,630.84	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	78.00	170.00	—
Interest,	739.32	1,221.95	2,245.59	2,913.00
On sinking funds,	—	—	—	—
On trust and investment funds,	739.32	1,215.95	1,710.92	2,913.00
All other,	—	6.00	534.67	—
NON-REVENUE.	\$25,940.26	\$24,917.69	\$34,353.84	\$119,682.96
Offsets to outlays,	—	—	—	—
Departmental,	—	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	20,060.32	13,000.00	19,500.00	103,500.00
Loans, general purposes,	—	—	4,500.00	83,500.00
Loans, public service enterprises,	16,000.00	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	3,000.00	—
Temporary loans (including tax loans),	4,000.00	18,000.00	12,000.00	20,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	60.32	—	—	—
Transfers,	1,238.28	824.36	2,755.02	—
From sinking funds,	—	—	—	—
All other,	1,238.28	824.36	2,755.02	—
Refunds,	622.02	306.75	2.08	531.79
Agency, trust, and investment,	4,019.64	5,786.58	12,096.74	15,651.17
Taxes and licenses for State,	2,298.65	2,125.50	2,875.00	8,166.17
Taxes for county,	1,418.89	1,155.00	1,770.00	7,485.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	302.10	2,506.08	7,451.74	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$29,371.72	\$28,219.82	\$51,746.56	\$66,493.08
Premiums,	60.32	—	—	—
Municipal indebtedness,	20,000.00	18,000.00	19,500.00	103,500.00
Transfers and refunds,	1,860.30	1,131.11	2,757.10	531.79
Agency, trust, and investment,	4,019.64	5,786.58	12,096.74	15,651.17
Total receipts,	\$55,311.98	\$53,137.51	\$86,100.40	\$186,176.04
Balance on hand, including funds,	6,754.06	1,638.65	3,835.45	1,252.96
GRAND TOTAL,	\$62,066.04	\$54,776.16	\$89,935.85	\$187,429.00

Graded According to Population of 1910 — Continued.

GROUP 22.

PAYMENTS.	Georgetown POPULATION 1,958	Sturbridge POPULATION 1,957	Shrewsbury POPULATION 1,946	Stockbridge POPULATION 1,933
Maintenance,	\$26,407.04	\$23,710.40	\$38,410.33	\$53,483.56
<i>Departmental,</i>	<i>26,407.04</i>	<i>22,863.59</i>	<i>30,814.62</i>	<i>52,104.03</i>
General government,	1,438.30	965.77	4,334.25	5,473.93
Protection of persons and property,	4,051.36	498.38	3,198.04	5,599.87
Health and sanitation,	145.35	375.74	666.50	1,857.47
Highways,	3,419.06	6,705.61	4,554.00	14,124.17
Charities,	3,590.90	3,211.61	1,806.42	2,628.49
Soldiers' benefits,	3,480.10	566.50	874.00	1,033.57
Education,	8,765.28	9,352.91	12,558.09	18,825.57
Libraries,	1,197.93	627.10	1,779.28	1,662.20
Recreation,	—	—	—	265.82
Unclassified,	318.76	559.97	1,044.04	632.94
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>6,731.86</i>	<i>—</i>
Electric light,	—	—	6,731.86	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>308.46</i>	<i>858.85</i>	<i>1,379.53</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>538.35</i>	<i>5.00</i>	<i>—</i>
Interest,	310.72	431.57	1,195.90	2,227.02
<i>Loans, general purposes,</i>	<i>310.72</i>	<i>431.57</i>	<i>339.22</i>	<i>2,227.02</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>856.68</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	15,183.03	604.15	14,483.05	50,512.29
<i>Departmental,</i>	<i>632.50</i>	<i>604.15</i>	<i>9,007.50</i>	<i>50,512.29</i>
General government,	215.00	—	—	—
Protection of persons and property,	84.50	232.90	99.80	—
Health and sanitation,	—	—	—	918.91
Highways,	—	371.25	3,532.37	26,037.28
Charities,	—	—	4,775.33	23,556.10
Education,	—	—	—	—
Libraries,	333.00	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	600.00	—
<i>Public service enterprises,</i>	<i>14,550.53</i>	<i>—</i>	<i>5,396.30</i>	<i>—</i>
Electric light,	14,550.53	—	5,396.30	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>79.25</i>	<i>—</i>
Municipal indebtedness,	6,500.00	19,500.00	12,500.00	27,650.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,500.00</i>	<i>500.00</i>	<i>1,500.00</i>	<i>7,650.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>19,000.00</i>	<i>8,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,238.28	824.36	2,755.02	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,238.28</i>	<i>824.36</i>	<i>2,755.02</i>	<i>—</i>
Refunds,	622.02	306.75	2.08	531.79
Agency, trust, and investment,	3,800.96	5,757.80	12,690.36	15,651.17
<i>Taxes and licenses for State,</i>	<i>2,298.65</i>	<i>2,125.50</i>	<i>2,875.00</i>	<i>8,166.17</i>
<i>Taxes for county,</i>	<i>1,418.89</i>	<i>1,155.00</i>	<i>1,770.00</i>	<i>7,485.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>83.42</i>	<i>2,477.30</i>	<i>8,045.36</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$26,717.76	\$24,141.97	\$39,606.23	\$55,710.58
Permanent debt (except from sinking funds),	2,500.00	500.00	1,500.00	7,650.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	15,183.03	604.15	14,483.05	50,512.29
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	3,000.00	—
Temporary loans,	4,000.00	19,000.00	8,000.00	20,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,860.30	1,131.11	2,757.10	531.79
Agency, trust, and investment,	3,800.96	5,757.80	12,690.36	15,651.17
Total payments,	\$54,062.05	\$51,135.03	\$82,036.74	\$150,055.83
<i>Balance on hand, including funds,</i>	<i>8,003.99</i>	<i>3,641.13</i>	<i>7,899.11</i>	<i>37,373.17</i>
GRAND TOTAL,	\$62,066.04	\$54,776.16	\$89,935.85	\$187,429.00

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 23.

RECEIPTS.	Dennis POPULATION 1,919	Wilmington POPULATION 1,858	Hanson POPULATION 1,854	Sheffield POPULATION 1,817
REVENUE.	\$25,759.64	\$41,087.49	\$29,244.96	\$24,392.18
General,	23,225.77	32,169.28	23,898.80	22,293.30
<i>Taxes,</i>	<i>21,447.67</i>	<i>29,537.35</i>	<i>19,561.23</i>	<i>18,442.66</i>
Property and poll,	19,796.70	26,241.46	18,936.25	12,849.32
Corporation, bank, etc.,	1,650.97	3,295.89	624.98	5,593.34
<i>Licenses and permits,</i>	<i>26.00</i>	<i>14.00</i>	<i>22.00</i>	<i>979.75</i>
<i>Fines and forfeits,</i>	<i>20.00</i>	—	<i>161.29</i>	<i>24.99</i>
<i>Grants and gifts,</i>	<i>1,732.10</i>	<i>2,617.93</i>	<i>4,154.28</i>	<i>2,845.90</i>
For expenses,	1,732.10	2,471.72	2,154.28	2,645.90
For outlays,	—	146.21	2,000.00	200.00
<i>All other,</i>	—	—	—	—
Commercial,	2,533.87	8,918.21	5,346.16	2,098.88
<i>Special assessments,</i>	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>24.00</i>	<i>2,440.82</i>	<i>674.45</i>	<i>666.30</i>
<i>Departmental,</i>	<i>1,756.84</i>	<i>4,597.07</i>	<i>3,974.45</i>	<i>1,225.07</i>
General government,	—	1.00	—	73.00
Protection of persons and property,	86.32	2,218.87	936.46	5.00
Health and sanitation,	—	—	—	5.00
Highways,	147.81	30.00	300.00	—
Charities,	602.71	2,128.10	522.04	48.00
Soldiers' benefits,	896.00	396.00	1,940.00	1,067.00
Education,	24.00	85.40	275.95	—
Libraries,	—	37.70	—	20.07
Recreation,	—	—	—	—
Unclassified,	—	—	—	10.00
<i>Public service enterprises,</i>	<i>538.25</i>	—	—	<i>20.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	538.25	—	—	20.00
<i>Cemeteries,</i>	—	<i>103.00</i>	—	—
<i>Interest,</i>	<i>214.78</i>	<i>1,477.32</i>	<i>697.26</i>	<i>184.51</i>
On sinking funds,	—	357.98	—	—
On trust and investment funds,	214.78	403.92	68.00	174.28
All other,	—	715.42	629.26	10.23
NON-REVENUE.	\$24,081.54	\$24,766.66	\$18,791.80	\$13,639.27
Offsets to outlays,	—	25.00	—	5,538.41
<i>Departmental,</i>	—	<i>25.00</i>	—	<i>5,538.41</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	18,770.00	14,000.00	15,204.44	3,000.00
<i>Loans, general purposes,</i>	<i>5,500.00</i>	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>14,000.00</i>	<i>15,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>1,270.00</i>	—	<i>204.44</i>	—
<i>Premiums,</i>	—	—	—	—
Transfers,	534.25	1,480.06	118.11	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>534.25</i>	<i>1,480.06</i>	<i>118.11</i>	—
Refunds,	219.64	37.00	—	800.51
Agency, trust, and investment,	4,557.65	9,224.60	3,469.25	4,300.35
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>2,375.00</i>	<i>1,875.00</i>	<i>2,200.25</i>
<i>Taxes for county,</i>	<i>2,081.05</i>	<i>1,307.16</i>	<i>1,594.25</i>	<i>2,098.60</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>7.00</i>	<i>5,542.44</i>	—	<i>1.50</i>
<i>All other,</i>	<i>219.60</i>	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$25,759.64	\$41,112.49	\$29,244.96	\$29,930.59
Premiums,	—	—	—	—
Municipal indebtedness,	18,770.00	14,000.00	15,204.44	3,000.00
Transfers and refunds,	753.89	1,517.06	118.11	800.51
Agency, trust, and investment,	4,557.65	9,224.60	3,469.25	4,300.35
Total receipts,	\$49,841.18	\$65,854.15	\$48,036.76	\$38,031.45
<i>Balance on hand, including funds,</i>	<i>1,295.00</i>	<i>2,088.74</i>	<i>15,795.58</i>	<i>2,806.14</i>
GRAND TOTAL,	\$51,136.18	\$67,942.89	\$63,832.34	\$40,837.59

Graded According to Population of 1910 — Continued.

GROUP 23.

PAYMENTS.	Dennis POPULATION 1,919	Wilmington POPULATION 1,858	Hanson POPULATION 1,854	Sheffield POPULATION 1,817
Maintenance,	\$23,727.18	\$31,286.95	\$23,927.63	\$18,920.49
<i>Departmental,</i>	<i>23,712.09</i>	<i>30,819.99</i>	<i>23,800.63</i>	<i>18,892.26</i>
General government,	3,061.25	2,735.03	1,595.90	1,568.95
Protection of persons and property,	738.92	5,696.35	2,750.15	182.51
Health and sanitation,	458.18	322.75	302.75	383.07
Highways,	3,766.45	2,866.42	4,093.16	5,221.23
Charities,	4,213.96	3,579.19	2,496.32	954.06
Soldiers' benefits,	1,048.27	438.00	2,520.75	1,137.00
Education,	10,080.34	13,695.22	8,837.60	9,039.58
Libraries,	50.00	455.70	561.92	285.77
Recreation,	—	251.23	340.35	—
Unclassified,	294.72	780.10	301.73	120.08
<i>Public service enterprises,</i>	<i>4.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	4.00	—	—	—
<i>Cemeteries,</i>	<i>11.09</i>	<i>466.96</i>	<i>127.00</i>	<i>28.24</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	694.67	894.46	905.25	82.08
<i>Loans, general purposes,</i>	<i>694.67</i>	<i>894.46</i>	<i>905.25</i>	<i>82.08</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,678.83	6,179.75	5,671.67	6,127.39
<i>Departmental,</i>	<i>5,678.83</i>	<i>6,179.75</i>	<i>5,671.67</i>	<i>6,027.39</i>
General government,	—	99.30	—	—
Protection of persons and property,	—	1,637.02	1,642.98	—
Health and sanitation,	79.18	—	—	75.00
Highways,	5,599.65	4,403.43	4,028.69	5,922.39
Charities,	—	40.00	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	30.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
Municipal indebtedness,	13,775.89	15,990.00	17,928.80	3,037.15
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,550.00</i>	<i>490.00</i>	<i>8,700.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,300.00</i>	<i>15,500.00</i>	<i>9,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>925.89</i>	<i>—</i>	<i>228.80</i>	<i>37.15</i>
Transfers,	534.25	1,480.06	118.11	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>850.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>534.25</i>	<i>630.06</i>	<i>118.11</i>	<i>—</i>
Refunds,	219.64	37.00	—	800.51
Agency, trust, and investment,	4,691.15	10,677.90	3,469.25	4,300.35
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>2,375.00</i>	<i>1,875.00</i>	<i>2,200.25</i>
<i>Taxes for county,</i>	<i>2,081.05</i>	<i>1,307.16</i>	<i>1,594.25</i>	<i>2,088.60</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>140.50</i>	<i>6,995.74</i>	<i>—</i>	<i>1.50</i>
<i>All other,</i>	<i>219.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$24,421.85	\$32,181.41	\$24,832.88	\$19,002.57
Permanent debt (except from sinking funds),	4,550.00	490.00	8,700.00	—
Sinking fund requirements from revenue,	—	850.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,678.83	6,179.75	5,671.67	6,127.39
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	9,225.89	15,500.00	9,228.80	3,037.15
Transfers (except to sinking funds) and	—	—	—	—
refunds,	753.89	667.06	118.11	800.51
Agency, trust, and investment,	4,691.15	10,677.90	3,469.25	4,300.35
Total payments,	\$49,321.61	\$66,546.12	\$52,020.71	\$33,267.97
Balance on hand, including funds,	1,814.57	1,396.77	11,811.63	7,569.62
GRAND TOTAL,	\$51,136.18	\$67,942.89	\$63,832.34	\$40,837.59

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 24.

RECEIPTS.	Townsend POPULATION 1,761	Hamilton POPULATION 1,749	Southborough POPULATION 1,745	Rutland POPULATION 1,743
REVENUE.	\$32,232.35	\$48,705.52	\$52,663.31	\$24,843.78
General,	25,750.89	44,015.51	44,113.67	19,458.19
<i>Taxes,</i>	<i>23,119.94</i>	<i>42,940.48</i>	<i>40,796.26</i>	<i>17,138.81</i>
Property and poll,	20,789.98	33,058.33	20,296.43	17,082.02
Corporation, bank, etc.,	2,329.96	9,882.15	20,499.83	56.79
<i>Licenses and permits,</i>	<i>26.75</i>	<i>7.60</i>	<i>1.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>38.05</i>	<i>32.87</i>	<i>7.98</i>	—
<i>Grants and gifts,</i>	<i>2,566.15</i>	<i>1,034.66</i>	<i>3,308.43</i>	<i>2,327.38</i>
For expenses,	2,166.15	1,034.66	2,503.80	2,077.38
For outlays,	400.00	—	804.63	250.00
All other,	—	—	—	—
Commercial,	6,481.46	4,690.01	8,549.64	5,375.59
<i>Special assessments,</i>	<i>72.32</i>	<i>1,215.51</i>	<i>1,048.02</i>	—
To meet expenses,	72.32	1,215.51	1,048.02	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>1,072.51</i>	<i>2,466.03</i>	—
<i>Departmental,</i>	<i>4,778.25</i>	<i>1,856.37</i>	<i>3,244.74</i>	<i>645.68</i>
General government,	178.20	85.55	188.70	281.17
Protection of persons and property,	1,502.49	387.50	1,312.19	20.50
Health and sanitation,	—	—	—	—
Highways,	11.50	30.00	—	—
Charities,	1,600.88	211.19	34.95	—
Soldiers' benefits,	848.00	824.00	996.00	318.00
Education,	609.05	202.45	648.90	21.53
Libraries,	28.13	98.22	5.00	4.48
Recreation,	—	—	—	—
Unclassified,	—	17.46	59.00	—
<i>Public service enterprises,</i>	—	<i>9.00</i>	—	<i>4,121.92</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,121.92
All other,	—	9.00	—	—
<i>Cemeteries,</i>	<i>516.72</i>	<i>160.00</i>	<i>1,067.50</i>	—
<i>Interest,</i>	<i>1,114.17</i>	<i>376.62</i>	<i>723.35</i>	<i>607.99</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	550.43	216.34	419.24	—
All other,	563.74	160.28	304.11	607.99
NON-REVENUE.	\$29,202.88	\$45,068.46	\$51,792.99	\$19,757.84
Offsets to outlays,	—	—	775.24	279.50
<i>Departmental,</i>	—	—	<i>775.24</i>	—
<i>Public service enterprises,</i>	—	—	—	<i>279.50</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	23,405.53	30,000.00	40,515.50	17,500.00
<i>Loans, general purposes,</i>	—	—	<i>15,500.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>23,405.53</i>	<i>30,000.00</i>	<i>25,000.00</i>	<i>17,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	<i>15.50</i>	—
Transfers,	1,149.92	400.00	587.67	55.80
<i>From sinking funds,</i>	—	—	—	—
All other,	1,149.92	400.00	587.67	55.80
Refunds,	249.06	549.41	41.58	—
Agency, trust, and investment,	4,398.37	14,119.05	9,873.00	1,922.54
<i>Taxes and licenses for State,</i>	<i>2,519.53</i>	<i>6,563.00</i>	<i>4,625.00</i>	<i>1,187.50</i>
<i>Taxes for county,</i>	<i>1,238.36</i>	<i>6,099.32</i>	<i>2,848.00</i>	<i>731.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>640.48</i>	<i>1,456.73</i>	<i>2,400.00</i>	<i>4.04</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$32,232.35	\$48,705.52	\$53,438.55	\$25,123.28
Premiums,	—	—	15.50	—
Municipal indebtedness,	23,405.53	30,000.00	40,500.00	17,500.00
Transfers and refunds,	1,398.98	949.41	629.25	55.80
Agency, trust, and investment,	4,398.37	14,119.05	9,873.00	1,922.54
Total receipts,	\$61,435.23	\$93,773.98	\$104,456.30	\$44,601.62
Balance on hand, including funds,	230.56	10,425.28	27,872.67	335.60
GRAND TOTAL,	\$61,671.79	\$104,199.26	\$132,328.97	\$44,937.22

Graded According to Population of 1910 — Continued.

GROUP 24.

PAYMENTS.	Townsend POPULATION 1,761	Hamilton POPULATION 1,749	Southborough POPULATION 1,745	Rutland POPULATION 1,743
Maintenance,	\$26,551.15	\$43,938.27	\$45,562.00	\$16,469.58
<i>Departmental,</i>	<i>25,567.88</i>	<i>43,584.05</i>	<i>44,226.23</i>	<i>14,315.77</i>
General government,	2,516.61	6,107.63	3,457.52	2,291.88
Protection of persons and property,	3,539.08	5,022.38	6,062.87	614.01
Health and sanitation,	445.65	654.97	323.25	321.85
Highways,	2,936.20	12,650.11	11,851.46	2,036.20
Charities,	3,505.18	2,414.22	2,226.05	441.29
Soldiers' benefits,	859.00	988.05	1,300.00	382.00
Education,	10,514.40	15,041.67	15,715.35	7,817.95
Libraries,	539.21	488.47	1,461.38	228.69
Recreation,	323.15	10.00	187.85	25.00
Unclassified,	389.40	206.55	1,640.50	156.90
<i>Public service enterprises,</i>	<i>—</i>	<i>61.54</i>	<i>—</i>	<i>2,141.61</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,141.61
All other,	—	51.54	—	—
<i>Cemeteries,</i>	<i>983.27</i>	<i>302.68</i>	<i>1,335.77</i>	<i>12.20</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	585.21	1,586.06	1,334.27	2,115.91
<i>Loans, general purposes,</i>	<i>585.21</i>	<i>1,586.06</i>	<i>1,334.27</i>	<i>1,554.91</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>561.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,604.35	1,292.85	38,752.93	1,747.82
<i>Departmental,</i>	<i>1,604.35</i>	<i>1,292.85</i>	<i>38,752.93</i>	<i>1,341.25</i>
General government,	—	120.00	—	204.75
Protection of persons and property,	708.48	—	—	1,136.50
Health and sanitation,	—	—	389.38	—
Highways,	895.87	495.17	1,874.39	—
Charities,	—	—	—	—
Education,	—	618.53	17,840.26	—
Libraries,	—	—	16,778.08	—
Recreation,	—	59.15	—	—
Unclassified,	—	—	1,870.82	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>406.57</i>
Electric light,	—	—	—	—
Water,	—	—	—	406.57
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	26,800.00	39,480.00	25,500.00	21,400.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,800.00</i>	<i>4,480.00</i>	<i>3,500.00</i>	<i>5,400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>25,000.00</i>	<i>16,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,149.92	400.00	587.67	55.80
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,149.92</i>	<i>400.00</i>	<i>587.67</i>	<i>55.80</i>
Refunds,	249.06	549.41	41.58	—
Agency, trust, and investment,	4,442.56	14,189.49	9,768.87	1,922.54
<i>Taxes and licenses for State,</i>	<i>2,519.53</i>	<i>6,563.00</i>	<i>4,625.00</i>	<i>1,137.50</i>
<i>Taxes for county,</i>	<i>1,238.36</i>	<i>6,099.32</i>	<i>2,848.00</i>	<i>731.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>684.67</i>	<i>1,527.17</i>	<i>2,295.87</i>	<i>4.04</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$27,136.36	\$45,524.33	\$46,896.27	\$18,585.49
Permanent debt (except from sinking funds),	1,800.00	4,480.00	3,500.00	5,400.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,604.35	1,292.85	38,752.93	1,747.82
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	25,000.00	35,000.00	25,000.00	16,000.00
Transfers (except to sinking funds) and refunds,	1,398.98	949.41	629.25	55.80
Agency, trust, and investment,	4,442.56	14,189.49	9,768.87	1,922.54
Total payments,	\$61,382.25	\$101,436.08	\$124,547.32	\$43,711.65
Balance on hand, including funds,	289.54	2,763.18	7,781.65	1,225.57
GRAND TOTAL,	\$61,671.79	\$104,199.26	\$132,328.97	\$44,937.22

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 25.

RECEIPTS.	Wrentham POPULATION 1,743	Colrain POPULATION 1,741	Marshfield POPULATION 1,738	Raynham POPULATION 1,725
REVENUE.	\$37,306.27	\$19,511.15	\$35,443.51	\$22,045.07
General,	27,244.80	18,064.71	29,669.22	17,664.84
<i>Taxes,</i>	<i>25,273.73</i>	<i>13,847.63</i>	<i>27,785.39</i>	<i>14,295.90</i>
Property and poll,	24,080.12	12,114.44	25,276.91	10,416.67
Corporation, bank, etc.,	1,193.61	1,733.19	2,508.48	3,879.23
<i>Licenses and permits,</i>	<i>29.00</i>	<i>755.00</i>	<i>51.00</i>	<i>107.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>207.12</i>	<i>55.00</i>
<i>Grants and gifts,</i>	<i>1,942.07</i>	<i>3,462.08</i>	<i>1,625.71</i>	<i>3,226.94</i>
For expenses,	1,942.07	3,462.08	1,625.71	3,054.71
For outlays,	—	—	—	172.23
All other,	—	—	—	—
Commercial,	10,061.47	1,446.44	5,774.29	4,380.23
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>690.81</i>	<i>165.41</i>
To meet expenses,	—	—	690.81	165.41
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>436.41</i>	<i>185.82</i>	<i>10.00</i>	<i>1,927.71</i>
<i>Departmental,</i>	<i>5,078.72</i>	<i>658.20</i>	<i>4,698.51</i>	<i>2,195.04</i>
General government,	250.50	—	136.45	16.00
Protection of persons and property,	115.12	5.00	1,810.66	239.21
Health and sanitation,	—	—	156.50	—
Highways,	—	45.77	78.00	40.00
Charities,	3,279.63	266.75	101.53	390.13
Soldiers' benefits,	1,323.00	306.00	2,134.00	1,364.00
Education,	68.00	14.68	157.65	46.70
Libraries,	40.47	20.00	23.72	—
Recreation,	2.00	—	—	—
Unclassified,	—	—	—	99.00
<i>Public service enterprises,</i>	<i>4,092.96</i>	<i>—</i>	<i>2.50</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	4,092.96	—	—	—
All other,	—	—	2.50	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
<i>Interest,</i>	<i>453.38</i>	<i>602.42</i>	<i>472.47</i>	<i>72.07</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	303.34	600.40	197.73	11.22
All other,	150.04	2.02	274.74	60.85
NON-REVENUE.	\$18,186.14	\$12,267.54	\$17,094.04	\$12,937.93
Offsets to outlays,	1,477.22	—	800.00	—
<i>Departmental,</i>	<i>1,477.22</i>	<i>—</i>	<i>800.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	11,500.00	7,997.16	10,000.00	10,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,500.00</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>997.16</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,782.30	700.40	178.50	5.07
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	1,782.30	700.40	178.50	5.07
Refunds,	96.13	70.77	227.90	—
Agency, trust, and investment,	3,330.49	3,499.21	5,887.64	2,932.86
<i>Taxes and licenses for State,</i>	<i>2,361.65</i>	<i>1,625.00</i>	<i>3,125.00</i>	<i>1,500.00</i>
<i>Taxes for county,</i>	<i>918.84</i>	<i>1,526.00</i>	<i>2,657.03</i>	<i>1,232.86</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>50.00</i>	<i>—</i>	<i>105.56</i>	<i>200.00</i>
All other,	—	348.21	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$38,783.49	\$19,511.15	\$36,243.51	\$22,045.07
Premiums,	—	—	—	—
Municipal indebtedness,	11,500.00	7,997.16	10,000.00	10,000.00
Transfers and refunds,	1,878.43	771.17	406.40	5.07
Agency, trust, and investment,	3,330.49	3,499.21	5,887.64	2,932.86
Total receipts,	\$55,492.41	\$31,778.69	\$52,537.55	\$34,983.00
Balance on hand, including funds,	11,377.95	4,882.93	3,925.33	5,547.50
GRAND TOTAL,	\$66,870.36	\$36,661.62	\$56,462.88	\$40,530.50

Graded According to Population of 1910 — Continued.

GROUP 25.

PAYMENTS.	Wrentham POPULATION 1,743	Colrain POPULATION 1,741	Marshfield POPULATION 1,738	Raynham POPULATION 1,725
Maintenance,	\$29,111.51	\$18,516.50	\$30,913.37	\$19,233.53
<i>Departmental,</i>	<i>26,267.56</i>	<i>18,482.50</i>	<i>30,802.63</i>	<i>19,233.53</i>
General government,	2,332.87	1,101.85	2,704.22	1,388.13
Protection of persons and property,	2,982.65	170.48	4,106.37	1,849.96
Health and sanitation,	157.00	330.36	552.31	280.30
Highways,	2,845.47	4,004.40	7,703.36	4,968.78
Charities,	4,954.33	1,443.09	2,813.98	1,343.07
Soldiers' benefits,	1,250.00	312.00	2,283.00	1,551.25
Education,	10,754.72	10,048.40	9,905.88	7,425.52
Libraries,	755.67	616.27	405.37	164.83
Recreation,	—	—	—	1.80
Unclassified,	234.85	455.65	328.13	259.89
<i>Public service enterprises,</i>	<i>2,843.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	2,843.95	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>34.00</i>	<i>110.75</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,969.46	280.75	962.90	250.56
<i>Loans, general purposes,</i>	<i>449.46</i>	<i>280.75</i>	<i>962.90</i>	<i>250.56</i>
<i>Loans, public service enterprises,</i>	<i>2,620.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,818.73	925.00	4,103.65	1,454.40
<i>Departmental,</i>	<i>749.72</i>	<i>925.00</i>	<i>4,103.65</i>	<i>685.56</i>
General government,	—	—	220.00	—
Protection of persons and property,	—	—	600.00	420.06
Health and sanitation,	—	—	—	—
Highways,	467.43	900.00	3,283.65	265.50
Charities,	—	—	—	—
Education,	—	25.00	—	—
Libraries,	135.00	—	—	—
Recreation,	147.29	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,069.01</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	4,069.01	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>768.84</i>
Municipal indebtedness,	13,000.00	11,650.00	12,000.00	13,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,500.00</i>	<i>650.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,500.00</i>	<i>11,000.00</i>	<i>10,000.00</i>	<i>13,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,782.30	700.40	178.50	5.07
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,782.30</i>	<i>700.40</i>	<i>178.50</i>	<i>5.07</i>
Refunds,	96.13	70.77	227.90	—
Agency, trust, and investment,	3,285.87	3,499.21	6,006.87	2,944.08
<i>Taxes and licenses for State,</i>	<i>2,361.66</i>	<i>1,625.00</i>	<i>3,125.00</i>	<i>1,500.00</i>
<i>Taxes for county,</i>	<i>918.84</i>	<i>1,526.00</i>	<i>2,657.08</i>	<i>1,232.86</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>6.38</i>	<i>—</i>	<i>224.79</i>	<i>211.22</i>
<i>All other,</i>	<i>—</i>	<i>348.21</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$32,080.97	\$18,797.25	\$31,876.27	\$19,484.09
Permanent debt (except from sinking funds),	5,500.00	650.00	2,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,818.73	925.00	4,103.65	1,454.40
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,500.00	11,000.00	10,000.00	13,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,878.43	771.17	406.40	5.07
Agency, trust, and investment,	3,285.87	3,499.21	6,006.87	2,944.08
Total payments,	\$55,064.00	\$35,642.63	\$54,393.19	\$36,887.64
<i>Balance on hand, including funds,</i>	<i>11,806.36</i>	<i>1,018.99</i>	<i>2,069.89</i>	<i>3,642.86</i>
GRAND TOTAL,	\$66,870.36	\$36,661.62	\$56,462.83	\$40,530.50

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 26.

RECEIPTS.	Northborough POPULATION 1,713	Bellingham POPULATION 1,696	Acushnet POPULATION 1,692	Duxbury POPULATION 1,688
REVENUE.	\$37,049.77	\$25,330.31	\$21,468.67	\$45,749.77
General,	24,430.24	20,015.38	20,504.02	41,862.01
<i>Taxes,</i>	<i>22,071.16</i>	<i>16,594.87</i>	<i>16,861.08</i>	<i>39,928.65</i>
Property and poll,	18,614.59	15,058.08	15,723.10	37,406.21
Corporation, bank, etc.,	3,456.57	1,536.79	1,137.98	2,522.44
<i>Licenses and permits,</i>	<i>5.00</i>	<i>7.60</i>	<i>6.00</i>	<i>32.75</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>191.00</i>	<i>30.00</i>	<i>148.80</i>
<i>Grants and gifts,</i>	<i>2,354.08</i>	<i>3,222.01</i>	<i>3,606.94</i>	<i>1,751.81</i>
For expenses,	2,354.08	3,154.79	3,463.72	1,751.81
For outlays,	—	67.22	143.22	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	12,619.53	5,314.93	964.65	3,887.76
<i>Special assessments,</i>	<i>17.36</i>	<i>—</i>	<i>200.97</i>	<i>—</i>
To meet expenses,	17.36	—	200.97	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,792.62</i>	<i>363.66</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>2,926.92</i>	<i>4,557.62</i>	<i>540.17</i>	<i>2,868.35</i>
General government,	824.81	101.16	8.88	22.25
Protection of persons and property,	812.30	218.85	3.00	231.82
Health and sanitation,	—	—	—	—
Highways,	2.10	—	15.00	—
Charities,	182.24	3,464.82	17.00	317.12
Soldiers' benefits,	496.00	624.00	374.00	2,174.00
Education,	541.97	127.00	94.70	123.16
Libraries,	46.21	2.60	27.59	—
Recreation,	11.00	—	—	—
Unclassified,	10.29	19.19	—	—
<i>Public service enterprises,</i>	<i>5,108.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	5,094.30	—	—	—
All other,	14.50	—	—	—
<i>Cemeteries,</i>	<i>240.85</i>	<i>—</i>	<i>—</i>	<i>70.00</i>
<i>Interest,</i>	<i>2,532.98</i>	<i>393.65</i>	<i>223.51</i>	<i>949.41</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,985.08	70.30	141.42	476.37
All other,	547.90	323.35	82.09	473.04
NON-REVENUE.	\$18,395.12	\$13,022.64	\$16,109.42	\$25,550.76
Offsets to outlays,	—	83.30	13.25	—
<i>Departmental,</i>	<i>—</i>	<i>83.30</i>	<i>13.25</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	10,000.00	13,500.00	17,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>6,500.00</i>	<i>17,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,018.75	95.03	2.19	612.83
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,018.75</i>	<i>95.03</i>	<i>2.19</i>	<i>612.83</i>
Refunds,	37.08	676.07	—	394.06
Agency, trust, and investment,	8,339.29	2,168.24	2,593.98	7,043.87
<i>Taxes and licenses for State,</i>	<i>2,881.53</i>	<i>1,500.00</i>	<i>1,312.50</i>	<i>3,625.25</i>
<i>Taxes for county,</i>	<i>1,424.00</i>	<i>668.24</i>	<i>1,078.76</i>	<i>3,032.22</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>4,033.76</i>	<i>—</i>	<i>202.72</i>	<i>336.40</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$37,049.77	\$25,413.61	\$21,481.92	\$45,749.77
Premiums,	—	—	—	—
Municipal indebtedness,	8,000.00	10,000.00	13,500.00	17,500.00
Transfers and refunds,	2,055.83	771.10	2.19	1,006.89
Agency, trust, and investment,	8,339.29	2,168.24	2,593.98	7,043.87
Total receipts,	\$55,444.89	\$38,352.95	\$37,578.09	\$71,300.53
Balance on hand, including funds,	6,449.33	2,546.41	3,228.41	1,230.82
GRAND TOTAL,	\$61,894.22	\$40,899.36	\$40,806.50	\$72,531.35

Graded According to Population of 1910 — Continued.

GROUP 26.

PAYMENTS.	Northborough POPULATION 1,713	Bellingham POPULATION 1,696	Acushnet POPULATION 1,692	Duxbury POPULATION 1,688
Maintenance,	\$36,129.70	\$21,395.50	\$18,559.67	\$34,242.06
<i>Departmental,</i>	33,290.81	21,294.95	18,509.37	33,435.26
General government,	3,407.05	1,718.98	1,268.32	3,998.91
Protection of persons and property,	4,914.74	832.67	627.36	3,660.70
Health and sanitation,	287.08	198.60	320.28	911.20
Highways,	6,311.91	3,579.17	5,018.86	5,864.70
Charities,	2,011.88	4,894.15	877.20	2,889.70
Soldiers' benefits,	635.63	474.00	232.00	2,617.50
Education,	12,533.63	9,188.79	9,726.92	12,053.67
Libraries,	1,472.64	248.44	373.68	1,050.80
Recreation,	129.50	—	—	—
Unclassified,	1,586.75	160.15	64.75	388.08
<i>Public service enterprises,</i>	2,132.11	—	1.00	—
Electric light,	—	—	—	—
Water,	2,130.86	—	—	—
All other,	1.25	—	1.00	—
<i>Cemeteries,</i>	701.78	100.55	49.30	808.80
<i>Administration of trust funds,</i>	5.00	—	—	—
Interest,	317.18	783.11	224.38	1,096.77
<i>Loans, general purposes,</i>	137.18	783.11	224.38	1,096.77
<i>Loans, public service enterprises,</i>	180.00	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	2,488.80	598.40	9,112.69	1,963.21
<i>Departmental,</i>	796.80	598.40	9,112.69	1,963.21
General government,	—	130.00	105.35	780.00
Protection of persons and property,	—	—	19.50	70.25
Health and sanitation,	—	—	—	—
Highways,	320.40	—	1,093.00	1,071.27
Charities,	—	—	—	—
Education,	—	468.40	7,894.84	61.69
Libraries,	—	—	—	—
Recreation,	476.40	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	1,692.00	—	—	—
Electric light,	—	—	—	—
Water,	1,692.00	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	9,500.00	13,000.00	7,000.00	23,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	1,500.00	3,000.00	500.00	3,000.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	8,000.00	10,000.00	6,500.00	20,500.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	2,018.75	95.03	2.19	612.83
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	2,018.75	95.03	2.19	612.83
Refunds,	37.08	676.07	—	394.06
Agency, trust, and investment,	8,577.42	2,168.24	2,687.00	7,222.44
<i>Taxes and licenses for State,</i>	2,881.63	1,500.00	1,312.50	3,635.25
<i>Taxes for county,</i>	1,424.00	668.24	1,078.76	3,082.22
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	4,271.89	—	295.74	514.97
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$36,446.88	\$22,178.61	\$18,784.05	\$35,338.83
Permanent debt (except from sinking funds),	1,500.00	3,000.00	500.00	3,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,488.80	598.40	9,112.69	1,963.21
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	10,000.00	6,500.00	20,500.00
Transfers (except to sinking funds) and refunds,	2,055.83	771.10	2.19	1,006.89
Agency, trust, and investment,	8,577.42	2,168.24	2,687.00	7,222.44
Total payments,	\$59,068.93	\$38,716.35	\$37,585.93	\$69,031.37
Balance on hand, including funds,	2,825.29	2,183.01	3,220.57	3,499.98
GRAND TOTAL,	\$61,894.22	\$40,899.36	\$40,806.50	\$72,531.35

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 27.

RECEIPTS.	Sandwich POPULATION 1,688	Ashland POPULATION 1,682	Carver POPULATION 1,663	Salisbury POPULATION 1,658
REVENUE.	\$27,912.75	\$40,798.29	\$25,545.37	\$26,891.33
General,	23,683.80	29,212.42	23,835.92	20,718.51
<i>Taxes,</i>	<i>20,904.62</i>	<i>27,205.43</i>	<i>21,780.56</i>	<i>17,974.94</i>
Property and poll,	19,604.71	26,175.33	21,259.31	17,854.69
Corporation, bank, etc.,	1,299.91	1,029.60	521.25	120.25
<i>Licenses and permits,</i>	<i>30.00</i>	<i>5.00</i>	<i>—</i>	<i>439.50</i>
<i>Fines and forfeits,</i>	<i>105.17</i>	<i>20.06</i>	<i>107.00</i>	<i>309.00</i>
<i>Grants and gifts,</i>	<i>2,644.01</i>	<i>1,981.93</i>	<i>1,948.36</i>	<i>1,995.07</i>
For expenses,	2,644.01	1,981.93	1,948.36	1,995.07
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,228.95	11,535.87	1,709.45	6,172.82
<i>Special assessments,</i>	<i>216.87</i>	<i>581.65</i>	<i>—</i>	<i>348.27</i>
To meet expenses,	216.87	154.07	—	348.27
To meet outlays,	—	227.48	—	—
<i>Privileges,</i>	<i>—</i>	<i>684.27</i>	<i>—</i>	<i>1,075.83</i>
<i>Departmental,</i>	<i>2,016.45</i>	<i>5,700.09</i>	<i>1,189.87</i>	<i>3,795.87</i>
General government,	809.19	251.50	—	—
Protection of persons and property,	111.44	633.05	196.47	1,609.68
Health and sanitation,	—	—	—	19.00
Highways,	11.27	1.50	120.18	.96
Charities,	311.00	3,452.74	167.84	96.08
Soldiers' benefits,	668.00	1,046.00	644.00	2,000.80
Education,	—	259.80	56.38	69.35
Libraries,	53.00	34.00	2.50	—
Recreation,	—	—	—	—
Unclassified,	52.55	21.50	2.50	—
<i>Public service enterprises,</i>	<i>240.00</i>	<i>4,036.78</i>	<i>11.33</i>	<i>—</i>
Electric light,	—	4,036.78	—	—
Water,	—	—	—	—
All other,	240.00	—	11.33	—
<i>Cemeteries,</i>	<i>—</i>	<i>267.59</i>	<i>—</i>	<i>2.00</i>
<i>Interest,</i>	<i>1,755.63</i>	<i>516.59</i>	<i>508.25</i>	<i>950.85</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,305.72	91.01	217.44	701.36
All other,	449.91	424.58	290.81	249.49
NON-REVENUE.	\$42,737.97	\$30,197.54	\$29,136.78	\$30,712.75
Offsets to outlays,	72.45	330.01	—	9,782.14
<i>Departmental,</i>	<i>72.45</i>	<i>9.00</i>	<i>—</i>	<i>9,782.14</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>321.01</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	33,604.17	13,000.00	18,015.90	18,064.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,250.00</i>
<i>Bonds refunded, current year,</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>12,800.00</i>
<i>Temporary loans (including tax loans),</i>	<i>18,500.00</i>	<i>18,000.00</i>	<i>18,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>15.90</i>	<i>—</i>
<i>Premiums,</i>	<i>104.17</i>	<i>—</i>	<i>—</i>	<i>14.00</i>
Transfers,	1,292.55	5,788.97	2,317.98	56.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,292.55	5,788.97	2,317.98	56.00
Refunds,	600.21	6.60	14.35	19.08
Agency, trust, and investment,	7,168.59	6,071.96	8,788.55	2,791.53
<i>Taxes and licenses for State,</i>	<i>1,750.00</i>	<i>2,000.00</i>	<i>2,375.00</i>	<i>1,562.50</i>
<i>Taxes for county,</i>	<i>1,618.59</i>	<i>1,100.77</i>	<i>2,019.38</i>	<i>1,229.03</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,800.00</i>	<i>2,971.19</i>	<i>4,394.17</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$27,985.20	\$41,128.30	\$25,545.37	\$36,673.47
Premiums,	104.17	—	—	14.00
Municipal indebtedness,	33,500.00	18,000.00	18,015.90	18,050.00
Transfers and refunds,	1,892.76	5,795.57	2,332.33	75.08
Agency, trust, and investment,	7,168.59	6,071.96	8,788.55	2,791.53
Total receipts,	\$70,650.72	\$70,995.83	\$64,682.15	\$57,604.08
<i>Balance on hand, including funds,</i>	<i>5,447.73</i>	<i>6,266.64</i>	<i>2,257.59</i>	<i>4,279.31</i>
GRAND TOTAL,	\$76,098.45	\$77,262.47	\$56,939.74	\$61,883.39

Graded According to Population of 1910 — Continued.

GROUP 27.

PAYMENTS.	Sandwich POPULATION 1,688	Ashland POPULATION 1,682	Carver POPULATION 1,663	Salisbury POPULATION 1,658
Maintenance,	\$24,242.06	\$36,331.25	\$19,730.86	\$21,897.68
<i>Departmental,</i>	<i>24,190.81</i>	<i>33,829.64</i>	<i>19,464.69</i>	<i>21,891.68</i>
General government,	3,157.06	2,246.82	1,474.51	2,267.55
Protection of persons and property,	2,083.11	5,517.28	2,599.55	3,710.18
Health and sanitation,	271.45	420.37	161.25	725.74
Highways,	4,318.76	5,526.35	3,827.57	3,975.81
Charities,	2,281.47	6,139.94	1,328.20	1,938.88
Soldiers' benefits,	828.00	1,492.70	775.50	2,395.50
Education,	9,856.92	11,084.30	8,475.24	6,485.11
Libraries,	1,150.68	1,060.88	98.14	226.60
Recreation,	10.00	5.50	263.53	35.53
Unclassified,	233.36	335.50	461.20	130.78
<i>Public service enterprises,</i>	<i>—</i>	<i>1,521.87</i>	<i>3.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,521.87	—	—
All other,	—	—	3.00	—
<i>Cemeteries,</i>	<i>37.25</i>	<i>979.74</i>	<i>263.17</i>	<i>6.00</i>
<i>Administration of trust funds,</i>	<i>14.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,189.66	2,435.67	481.68	922.80
<i>Loans, general purposes,</i>	<i>1,189.66</i>	<i>485.67</i>	<i>481.68</i>	<i>922.80</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	897.77	4,027.29	7,468.33	10,202.34
<i>Departmental,</i>	<i>897.77</i>	<i>1,881.82</i>	<i>7,468.33</i>	<i>10,202.34</i>
General government,	597.50	122.20	190.05	237.10
Protection of persons and property,	—	—	278.56	—
Health and sanitation,	—	—	—	400.00
Highways,	300.27	1,281.24	6,999.72	9,565.24
Charities,	—	174.72	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	303.66	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,145.47</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,145.47	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	38,800.00	18,600.00	16,686.31	21,150.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>2,600.00</i>	<i>3,686.31</i>	<i>900.00</i>
<i>Bonds refunded, current year,</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>	<i>5,250.00</i>
<i>Temporary loans (including tax loans),</i>	<i>21,800.00</i>	<i>16,000.00</i>	<i>13,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,292.55	5,788.97	2,317.98	56.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,292.55</i>	<i>5,788.97</i>	<i>2,317.98</i>	<i>56.00</i>
Refunds,	600.21	6.60	14.35	19.08
Agency, trust, and investment,	6,472.82	6,072.69	8,888.01	2,807.89
<i>Taxes and licenses for State,</i>	<i>1,750.00</i>	<i>2,000.00</i>	<i>2,375.00</i>	<i>1,562.50</i>
<i>Taxes for county,</i>	<i>1,618.59</i>	<i>1,100.77</i>	<i>2,019.38</i>	<i>1,229.03</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,104.23</i>	<i>2,971.92</i>	<i>4,493.63</i>	<i>16.36</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$25,431.72	\$38,816.92	\$20,212.54	\$22,820.48
Permanent debt (except from sinking funds),	2,000.00	2,600.00	3,686.31	900.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	897.77	4,027.29	7,468.33	10,202.34
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	15,000.00	—	—	5,250.00
Temporary loans,	21,800.00	16,000.00	13,000.00	15,000.00
Transfers (except to sinking funds) and refunds,	1,892.76	5,795.57	2,332.33	75.08
Agency, trust, and investment,	6,472.82	6,072.69	8,888.01	2,807.89
Total payments,	\$73,495.07	\$73,312.47	\$55,587.52	\$57,055.79
Balance on hand, including funds,	2,603.38	3,950.00	1,352.22	4,827.60
GRAND TOTAL,	\$76,098.45	\$77,262.47	\$56,939.74	\$61,883.39

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 28.

RECEIPTS.	Northfield POPULATION 1,642	Essex POPULATION 1,621	Buckland POPULATION 1,573	Chatham POPULATION 1,564
REVENUE.	\$35,677.30	\$33,076.24	\$21,900.38	\$23,627.54
General,	27,401.79	24,425.20	17,866.70	20,325.66
<i>Taxes,</i>	<i>25,266.02</i>	<i>21,995.34</i>	<i>14,612.49</i>	<i>18,182.44</i>
Property and poll,	24,327.87	19,419.52	14,053.01	15,134.51
Corporation, bank, etc.,	938.15	2,575.82	559.48	3,047.93
<i>Licenses and permits,</i>	<i>21.00</i>	<i>2.00</i>	<i>3.00</i>	<i>58.00</i>
<i>Fines and forfeits,</i>	<i>15.98</i>	<i>135.00</i>	<i>211.75</i>	<i>30.00</i>
<i>Grants and gifts,</i>	<i>2,098.79</i>	<i>2,292.86</i>	<i>3,039.46</i>	<i>2,055.22</i>
For expenses,	2,098.79	2,292.86	3,039.46	1,505.22
For outlays,	—	—	—	550.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,275.51	8,651.04	4,033.68	3,301.88
<i>Special assessments,</i>	<i>92.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	92.85	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>12.00</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>6,720.21</i>	<i>7,187.74</i>	<i>3,797.75</i>	<i>1,539.17</i>
General government,	114.00	232.83	721.50	725.30
Protection of persons and property,	—	1,141.09	25.95	.62
Health and sanitation,	5.00	—	—	—
Highways,	91.12	7.00	918.34	7.50
Charities,	692.70	4,277.82	1,463.46	67.75
Soldiers' benefits,	587.00	1,455.00	553.00	738.00
Education,	469.86	35.50	16.00	—
Libraries,	25.75	10.00	—	—
Recreation,	—	—	—	—
Unclassified,	4,734.78	28.50	99.50	—
<i>Public service enterprises,</i>	<i>—</i>	<i>208.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	208.00	—	—
<i>Cemeteries,</i>	<i>3.00</i>	<i>24.50</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,459.45</i>	<i>1,218.80</i>	<i>235.93</i>	<i>1,762.71</i>
On sinking funds,	—	—	153.89	—
On trust and investment funds,	1,459.45	923.92	—	1,635.84
All other,	—	294.88	82.04	126.87
NON-REVENUE.	\$27,939.71	\$44,771.70	\$14,282.65	\$22,001.40
Offsets to outlays,	9,321.25	—	855.77	—
<i>Departmental,</i>	<i>9,321.25</i>	<i>—</i>	<i>855.77</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,000.00	40,734.12	10,000.00	8,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>20,708.43</i>	<i>6,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>20,000.00</i>	<i>4,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>25.69</i>	<i>—</i>	<i>—</i>
Transfers,	116.82	107.41	275.00	5,640.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	116.82	107.41	275.00	5,640.00
Refunds,	13.80	157.20	382.75	—
Agency, trust, and investment,	10,487.84	3,772.97	2,769.13	8,361.40
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>2,000.00</i>	<i>1,312.50</i>	<i>2,187.50</i>
<i>Taxes for county,</i>	<i>2,497.13</i>	<i>1,672.97</i>	<i>1,456.63</i>	<i>2,033.24</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,740.71</i>	<i>100.00</i>	<i>—</i>	<i>4,004.16</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>146.50</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$44,998.55	\$33,076.24	\$22,756.15	\$23,627.54
Premiums,	—	25.69	—	—
Municipal indebtedness,	8,000.00	40,708.43	10,000.00	8,000.00
Transfers and refunds,	130.62	264.61	657.75	5,640.00
Agency, trust, and investment,	10,487.84	3,772.97	2,769.13	8,361.40
Total receipts,	\$63,617.01	\$77,847.94	\$36,183.03	\$45,628.94
<i>Balance on hand, including funds,</i>	<i>6,874.68</i>	<i>3,115.64</i>	<i>2,209.30</i>	<i>635.22</i>
GRAND TOTAL,	\$70,491.69	\$80,963.58	\$38,392.33	\$46,264.16

Graded According to Population of 1910 — Continued.

GROUP 28.

PAYMENTS.	Northfield POPULATION 1,642	Essex POPULATION 1,621	Buckland POPULATION 1,573	Chatham POPULATION 1,564
Maintenance,	\$22,090.71	\$28,077.08	\$17,398.11	\$17,472.52
<i>Departmental,</i>	<i>21,538.91</i>	<i>27,846.70</i>	<i>17,398.11</i>	<i>17,472.52</i>
General government,	2,392.52	2,582.49	1,069.84	2,616.51
Protection of persons and property,	690.25	3,539.60	985.61	287.94
Health and sanitation,	204.01	241.48	128.50	162.60
Highways,	4,454.59	4,272.13	3,988.56	2,488.33
Charities,	1,703.25	4,865.79	2,111.03	2,028.62
Soldiers' benefits,	368.00	2,001.05	569.00	786.00
Education,	8,537.49	9,323.57	7,886.02	8,114.82
Libraries,	716.57	684.23	450.00	75.00
Recreation,	—	3.00	150.00	760.95
Unclassified,	2,472.23	333.36	59.55	151.75
<i>Public service enterprises,</i>	<i>—</i>	<i>3.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	3.00	—	—
<i>Cemeteries,</i>	<i>445.67</i>	<i>227.38</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>106.23</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,426.34	1,504.36	900.05	432.64
<i>Loans, general purposes,</i>	<i>2,426.34</i>	<i>1,504.36</i>	<i>900.05</i>	<i>432.64</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	11,791.35	955.95	2,238.59	8,064.71
<i>Departmental,</i>	<i>11,791.35</i>	<i>955.95</i>	<i>2,238.59</i>	<i>8,064.71</i>
General government,	749.75	—	379.55	—
Protection of persons and property,	—	—	—	20.00
Health and sanitation,	—	—	—	8,044.71
Highways,	10,056.25	955.95	1,859.04	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	897.03	—	—	—
Recreation,	—	—	—	—
Unclassified,	88.32	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,600.00	35,908.43	11,000.00	9,875.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,600.00</i>	<i>2,900.00</i>	<i>1,000.00</i>	<i>1,6875.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>16,008.43</i>	<i>6,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>14,000.00</i>	<i>17,000.00</i>	<i>4,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	116.82	107.41	275.00	5,640.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>275.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>116.82</i>	<i>107.41</i>	<i>—</i>	<i>5,640.00</i>
Refunds,	13.80	157.20	382.75	—
Agency, trust, and investment,	10,618.82	4,008.66	3,198.02	4,357.24
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>2,000.00</i>	<i>1,312.50</i>	<i>2,187.60</i>
<i>Taxes for county,</i>	<i>2,497.13</i>	<i>1,672.97</i>	<i>1,456.63</i>	<i>2,023.24</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>5,871.69</i>	<i>335.69</i>	<i>428.89</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>146.50</i>
RECAPITULATION.				
Maintenance and interest,	\$24,517.05	\$29,581.44	\$18,298.16	\$17,905.16
Permanent debt (except from sinking funds),	4,600.00	2,900.00	1,000.00	1,6875.00
Sinking fund requirements from revenue,	—	—	275.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	11,791.35	955.95	2,238.59	8,064.71
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	16,008.43	6,000.00	—
Temporary loans,	14,000.00	17,000.00	4,000.00	3,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	130.62	264.61	382.75	5,640.00
Agency, trust, and investment,	10,618.82	4,008.66	3,198.02	4,357.24
Total payments,	\$65,657.84	\$70,719.09	\$35,392.52	\$45,842.11
Balance on hand, including funds,	4,833.85	10,244.49	2,999.81	422.05
GRAND TOTAL,	\$70,491.69	\$80,963.58	\$38,392.33	\$46,264.16

¹ Includes \$4,000 paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 29.

RECEIPTS.	East Longmeadow POPULATION 1,553	Cheshire POPULATION 1,508	Shelburne POPULATION 1,498	Newbury POPULATION 1,482
REVENUE.	\$21,274.13	\$19,728.71	\$24,978.19	\$31,236.89
General,	19,656.73	16,510.12	22,395.62	24,691.80
<i>Taxes,</i>	<i>16,594.40</i>	<i>12,894.43</i>	<i>19,288.41</i>	<i>22,705.14</i>
Property and poll,	15,122.28	12,109.08	18,686.63	11,519.57
Corporation, bank, etc.,	1,472.12	785.35	601.78	11,185.57
<i>Licenses and permits,</i>	<i>15.00</i>	<i>975.00</i>	<i>30.00</i>	<i>23.00</i>
<i>Fines and forfeits,</i>	<i>38.24</i>	<i>—</i>	<i>95.00</i>	<i>13.80</i>
<i>Grants and gifts,</i>	<i>3,009.09</i>	<i>2,640.69</i>	<i>2,932.21</i>	<i>1,944.86</i>
For expenses,	1,725.34	2,640.69	2,795.34	1,944.86
For outlays,	1,283.75	—	186.87	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,617.40	3,218.59	2,532.57	6,595.09
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>510.89</i>
To meet expenses,	—	—	—	510.89
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>609.42</i>	<i>1,336.86</i>	<i>—</i>	<i>2,187.05</i>
<i>Departmental,</i>	<i>807.93</i>	<i>1,212.83</i>	<i>2,175.60</i>	<i>3,897.15</i>
General government,	163.00	66.00	1,091.48	—
Protection of persons and property,	28.51	—	14.54	1,211.10
Health and sanitation,	—	—	19.60	—
Highways,	18.00	41.70	421.10	12.00
Charities,	75.92	137.38	5.13	45.50
Soldiers' benefits,	332.00	919.00	604.00	2,216.00
Education,	170.25	48.75	19.75	412.55
Libraries,	20.00	—	—	—
Recreation,	—	—	—	—
Unclassified,	.25	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>62.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>200.05</i>	<i>606.90</i>	<i>406.97</i>	<i>—</i>
On sinking funds,	—	—	406.97	—
On trust and investment funds,	29.52	606.90	—	—
All other,	170.53	—	—	—
NON-REVENUE.	\$13,500.01	\$13,916.29	\$20,407.23	\$17,764.78
Offsets to outlays,	—	2,805.09	—	1,000.00
<i>Departmental,</i>	<i>—</i>	<i>2,805.09</i>	<i>—</i>	<i>1,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	11,500.00	6,500.00	7,000.00	12,800.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>4,800.00</i>
<i>Temporary loans (including tax loans),</i>	<i>11,500.00</i>	<i>6,500.00</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	800.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>800.00</i>	<i>—</i>
Refunds,	18.75	829.78	93.75	34.49
Agency, trust, and investment,	1,981.26	3,781.42	12,513.48	3,930.29
<i>Taxes and licenses for State,</i>	<i>1,250.00</i>	<i>1,762.50</i>	<i>3,647.78</i>	<i>2,125.00</i>
<i>Taxes for county,</i>	<i>731.26</i>	<i>1,608.92</i>	<i>2,358.40</i>	<i>1,805.29</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>410.00</i>	<i>6,337.60</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>169.80</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$21,274.13	\$22,533.80	\$24,978.19	\$32,286.89
Premiums,	—	—	—	—
Municipal indebtedness,	11,500.00	6,500.00	7,000.00	12,800.00
Transfers and refunds,	18.75	829.78	893.75	34.49
Agency, trust, and investment,	1,981.26	3,781.42	12,513.48	3,930.29
Total receipts,	\$34,774.14	\$33,645.00	\$45,385.42	\$49,051.67
<i>Balance on hand, including funds,</i>	<i>1,015.50</i>	<i>511.34</i>	<i>5,008.10</i>	<i>1,119.56</i>
GRAND TOTAL,	\$35,789.64	\$34,156.34	\$50,393.52	\$50,171.23

Graded According to Population of 1910 — Continued.

GROUP 29.

PAYMENTS.	East Longmeadow POPULATION 1,553	Cheshire POPULATION 1,508	Shelburne POPULATION 1,498	Newbury POPULATION, 1,482
Maintenance,	\$16,228.99	\$15,754.77	\$21,012.21	\$20,054.03
<i>Departmental,</i>	<i>16,228.99</i>	<i>15,485.03</i>	<i>20,955.36</i>	<i>20,048.33</i>
General government,	1,591.31	1,372.51	2,048.00	1,109.57
Protection of persons and property,	509.32	147.88	1,177.50	3,654.22
Health and sanitation,	179.85	145.58	335.55	426.03
Highways,	1,811.24	3,557.52	5,852.73	3,039.40
Charities,	581.66	952.07	354.77	1,378.71
Soldiers' benefits,	299.00	771.00	472.00	2,029.18
Education,	10,734.44	8,204.94	9,771.70	8,102.59
Libraries,	279.38	163.13	658.11	150.00
Recreation,	—	—	150.00	16.60
Unclassified,	242.79	170.40	165.00	142.03
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>26.85</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	26.85	—
<i>Cemeteries,</i>	<i>—</i>	<i>264.74</i>	<i>—</i>	<i>5.70</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>—</i>
Interest,	723.76	628.67	787.50	1,320.40
<i>Loans, general purposes,</i>	<i>723.76</i>	<i>628.67</i>	<i>787.50</i>	<i>1,320.40</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,243.01	3,710.74	555.58	2,192.06
<i>Departmental,</i>	<i>2,243.01</i>	<i>3,710.74</i>	<i>555.58</i>	<i>2,192.06</i>
General government,	507.30	—	—	—
Protection of persons and property,	310.50	—	380.58	—
Health and sanitation,	—	—	—	—
Highways,	1,413.21	3,710.74	—	2,192.06
Charities,	—	—	—	—
Education,	12.00	—	175.00	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,124.00	7,900.00	9,500.00	22,475.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,624.00</i>	<i>1,400.00</i>	<i>2,500.00</i>	<i>9,675.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>4,800.00</i>
<i>Temporary loans (including tax loans),</i>	<i>9,500.00</i>	<i>6,500.00</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	800.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>300.00</i>	<i>—</i>
Refunds,	18.75	829.78	93.75	34.49
Agency, trust, and investment,	1,981.26	3,829.74	13,409.20	3,930.29
<i>Taxes and licenses for State,</i>	<i>1,250.00</i>	<i>1,762.50</i>	<i>3,647.78</i>	<i>2,125.00</i>
<i>Taxes for county,</i>	<i>731.26</i>	<i>1,068.92</i>	<i>2,358.40</i>	<i>1,805.29</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>458.32</i>	<i>7,233.22</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>169.80</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$16,952.75	\$16,383.44	\$21,799.71	\$21,374.43
Permanent debt (except from sinking funds),	2,624.00	1,400.00	2,500.00	9,675.00
Sinking fund requirements from revenue,	—	—	500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,243.01	3,710.74	555.58	2,192.06
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	2,000.00	4,800.00
Temporary loans,	9,500.00	6,500.00	5,000.00	8,000.00
Transfers (except to sinking funds) and refunds,	18.75	829.78	393.75	34.49
Agency, trust, and investment,	1,981.26	3,829.74	13,409.20	3,930.29
Total payments,	\$33,319.77	\$32,653.70	\$46,158.24	\$50,006.27
<i>Balance on hand, including funds,</i>	<i>2,469.87</i>	<i>1,502.64</i>	<i>4,235.28</i>	<i>164.96</i>
GRAND TOTAL,	\$35,789.64	\$34,156.34	\$50,393.52	\$50,171.23

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 30.

RECEIPTS.	Huntington POPULATION 1,473	West Newbury POPULATION 1,473	Freetown POPULATION 1,471	Marion POPULATION 1,460
REVENUE.	\$22,657.62	\$32,531.07	\$20,003.06	\$67,214.31
General,	19,930.72	21,872.31	16,893.09	56,326.96
<i>Taxes,</i>	<i>14,896.19</i>	<i>20,033.39</i>	<i>13,766.81</i>	<i>56,039.64</i>
Property and poll.	14,095.25	17,816.63	11,582.55	50,099.65
Corporation, bank, etc.,	800.94	2,216.76	2,184.26	5,939.99
<i>Licenses and permits,</i>	<i>1,017.75</i>	<i>9.00</i>	<i>247.00</i>	<i>14.00</i>
<i>Fines and forfeits,</i>	<i>176.00</i>	<i>3.00</i>	<i>34.90</i>	<i>25.00</i>
<i>Grants and gifts,</i>	<i>3,840.78</i>	<i>1,826.92</i>	<i>2,844.38</i>	<i>248.32</i>
For expenses,	2,540.78	1,826.92	2,771.76	248.32
For outlays,	1,300.00	—	72.62	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,726.90	10,658.76	3,109.97	10,887.35
<i>Special assessments,</i>	<i>35.00</i>	<i>—</i>	<i>—</i>	<i>2,482.00</i>
To meet expenses,	35.00	—	—	2,482.00
To meet outlays,	—	—	—	196.06
<i>Privileges,</i>	<i>234.13</i>	<i>1,166.37</i>	<i>705.30</i>	<i>1,714.45</i>
<i>Departmental,</i>	<i>2,313.47</i>	<i>8,796.34</i>	<i>1,809.39</i>	<i>45.18</i>
General government,	2.00	1.55	86.50	23.79
Protection of persons and property,	74.80	1,234.33	69.39	92.00
Health and sanitation,	—	—	—	628.61
Highways,	1,495.03	—	214.95	—
Charities,	—	—	—	697.60
Soldiers' benefits,	463.00	1,688.00	1,354.00	149.79
Education,	250.24	345.54	—	—
Libraries,	20.00	11.77	—	76.86
Recreation,	—	—	—	.62
Unclassified,	8.40	5,515.15	84.55	6,412.60
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	6,386.67
Water,	—	—	—	25.93
All other,	—	—	16.50	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>578.78</i>	<i>82.24</i>
<i>Interest,</i>	<i>144.30</i>	<i>696.05</i>	<i>—</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	62.34	271.11	226.06	—
All other,	81.96	424.94	352.72	82.24
NON-REVENUE.	\$18,478.17	\$14,113.98	\$10,025.83	\$33,802.82
Offsets to outlays,	—	—	2,632.49	380.97
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>2,632.49</i>	<i>117.15</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>263.82</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,000.00	7,500.00	4,000.00	20,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>7,500.00</i>	<i>4,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	332.70	—	89.21	252.35
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	332.70	—	89.21	252.35
Refunds,	648.47	103.46	14.22	217.63
Agency, trust, and investment,	2,497.00	6,510.52	3,289.91	12,951.87
<i>Taxes and licenses for State,</i>	<i>1,512.75</i>	<i>1,875.00</i>	<i>1,625.00</i>	<i>7,000.00</i>
<i>Taxes for county,</i>	<i>984.25</i>	<i>1,559.99</i>	<i>1,335.60</i>	<i>5,951.87</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>3,075.53</i>	<i>329.31</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,657.62	\$32,531.07	\$22,635.55	\$67,595.28
Premiums,	—	—	—	—
Municipal indebtedness,	15,000.00	7,500.00	4,000.00	20,000.00
Transfers and refunds,	981.17	103.46	103.43	469.98
Agency, trust, and investment,	2,497.00	6,510.52	3,289.91	12,951.87
Total receipts,	\$41,135.79	\$46,645.05	\$30,028.89	\$101,017.13
<i>Balance on hand, including funds,</i>	<i>443.18</i>	<i>2,073.71</i>	<i>975.72</i>	<i>6,872.73</i>
GRAND TOTAL,	\$41,578.97	\$48,718.76	\$31,004.61	\$107,889.86

Graded According to Population of 1910 — Continued.

GROUP 30.

PAYMENTS.	Huntington POPULATION 1,473	West Newbury POPULATION 1,473	Freetown POPULATION 1,471	Marion POPULATION 1,460
Maintenance,	\$17,100.32	\$21,431.73	\$16,519.22	\$33,737.58
<i>Departmental,</i>	<i>17,100.32</i>	<i>21,431.73</i>	<i>16,439.32</i>	<i>29,537.61</i>
General government,	1,531.75	1,922.39	1,333.82	2,611.93
Protection of persons and property,	1,697.76	2,999.69	375.39	2,006.50
Health and sanitation,	214.20	122.94	143.50	3,151.88
Highways,	2,750.75	2,359.63	3,169.00	9,983.09
Charities,	983.52	1,206.62	805.50	903.43
Soldiers' benefits,	454.25	1,678.75	1,294.00	616.00
Education,	8,712.26	10,541.00	8,862.55	9,061.11
Libraries,	178.43	408.33	244.46	200.00
Recreation,	98.97	—	—	734.88
Unclassified,	478.43	192.38	211.10	268.79
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,153.62</i>
Electric light,	—	—	—	—
Water,	—	—	—	3,946.09
All other,	—	—	—	207.53
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>79.90</i>	<i>46.35</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	675.96	1,003.62	632.85	5,613.11
<i>Loans, general purposes,</i>	<i>675.96</i>	<i>1,003.62</i>	<i>632.85</i>	<i>1,113.11</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,500.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,324.03	281.60	803.57	22,963.11
<i>Departmental,</i>	<i>3,324.03</i>	<i>281.60</i>	<i>803.57</i>	<i>20,322.56</i>
General government,	—	281.60	—	899.15
Protection of persons and property,	—	—	138.57	1,285.39
Health and sanitation,	—	—	—	3,711.87
Highways,	3,324.03	—	—	9,408.29
Charities,	—	—	—	—
Education,	—	—	665.00	5,017.86
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,640.55</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,640.55
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,500.00	11,000.00	5,500.00	26,050.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,500.00</i>	<i>3,500.00</i>	<i>1,500.00</i>	<i>6,050.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>14,000.00</i>	<i>7,500.00</i>	<i>4,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	332.70	—	89.21	252.35
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>332.70</i>	<i>—</i>	<i>89.21</i>	<i>252.35</i>
Refunds,	648.47	103.46	14.22	217.63
Agency, trust, and investment,	2,559.34	6,510.52	3,388.41	12,951.87
<i>Taxes and licenses for State,</i>	<i>1,512.75</i>	<i>1,875.00</i>	<i>1,625.00</i>	<i>7,000.00</i>
<i>Taxes for county,</i>	<i>984.25</i>	<i>1,559.99</i>	<i>1,335.60</i>	<i>5,951.87</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>62.34</i>	<i>3,075.53</i>	<i>427.81</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$17,776.28	\$22,435.35	\$17,152.07	\$39,350.69
Permanent debt (except from sinking funds),	2,500.00	3,500.00	1,500.00	6,050.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,324.03	281.60	803.57	22,963.11
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	14,000.00	7,500.00	4,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	981.17	103.46	103.43	469.98
Agency, trust, and investment,	2,559.34	6,510.52	3,388.41	12,951.87
Total payments,	\$41,140.82	\$40,330.93	\$26,947.48	\$101,785.65
<i>Balance on hand, including funds,</i>	<i>438.15</i>	<i>8,387.83</i>	<i>4,057.13</i>	<i>6,104.21</i>
GRAND TOTAL,	\$41,578.97	\$48,718.76	\$31,004.61	\$107,889.86

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 31.

RECEIPTS.	Sherborn POPULATION 1,428	Yarmouth POPULATION 1,420	Norwell POPULATION 1,410	Millis POPULATION 1,399
REVENUE.	\$26,421.61	\$35,829.72	\$26,608.26	\$24,957.33
General,	21,284.32	32,850.04	21,444.35	20,427.23
<i>Taxes,</i>	<i>18,413.15</i>	<i>29,018.10</i>	<i>18,306.66</i>	<i>18,322.47</i>
Property and poll,	13,967.91	23,616.67	15,560.87	17,950.80
Corporation, bank, etc.,	4,445.24	5,401.43	2,745.59	371.67
<i>Licenses and permits,</i>	<i>5.00</i>	<i>20.00</i>	<i>24.00</i>	<i>22.00</i>
<i>Fines and forfeits,</i>	<i>37.23</i>	<i>39.97</i>	<i>18.00</i>	<i>50.82</i>
<i>Grants and gifts,</i>	<i>2,828.94</i>	<i>3,771.97</i>	<i>3,095.63</i>	<i>2,031.94</i>
For expenses,	2,328.94	2,504.17	2,495.69	2,031.94
For outlays,	500.00	1,267.80	600.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,137.29	2,979.68	5,163.91	4,560.10
<i>Special assessments,</i>	<i>848.52</i>	<i>—</i>	<i>238.15</i>	<i>384.67</i>
To meet expenses,	848.52	—	238.15	384.67
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2.26</i>	<i>—</i>	<i>367.35</i>	<i>73.60</i>
<i>Departmental,</i>	<i>1,803.42</i>	<i>1,626.07</i>	<i>3,966.03</i>	<i>558.43</i>
General government,	45.65	72.15	—	—
Protection of persons and property,	408.28	171.36	1,122.29	59.48
Health and sanitation,	—	—	—	58.75
Highways,	—	71.04	22.00	—
Charities,	906.38	672.87	551.73	94.68
Soldiers' benefits,	332.00	548.00	1,937.00	266.00
Education,	103.00	61.00	333.00	69.52
Libraries,	8.11	—	—	10.00
Recreation,	—	29.65	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>538.25</i>	<i>—</i>	<i>2,815.41</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,815.41
All other,	—	538.25	—	—
<i>Cemeteries,</i>	<i>440.00</i>	<i>—</i>	<i>32.00</i>	<i>50.00</i>
<i>Interest,</i>	<i>2,043.09</i>	<i>815.36</i>	<i>560.39</i>	<i>697.99</i>
On sinking funds,	—	—	—	566.44
On trust and investment funds,	1,488.90	815.36	357.05	97.60
All other,	554.19	—	203.34	33.95
NON-REVENUE.	\$21,982.50	\$26,663.25	\$19,046.22	\$27,937.79
Offsets to outlays,	—	16.27	—	2,113.65
<i>Departmental,</i>	<i>—</i>	<i>16.27</i>	<i>—</i>	<i>1,800.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>313.65</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,000.00	15,350.22	15,000.00	21,150.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>3,725.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,425.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>7,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>2,350.22</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,351.59	636.24	95.22	967.74
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	1,351.59	636.24	95.22	967.74
Refunds,	—	225.73	353.68	1.78
Agency, trust, and investment,	5,630.91	10,434.79	3,597.32	3,704.62
<i>Taxes and licenses for State,</i>	<i>2,375.00</i>	<i>4,573.63</i>	<i>1,875.00</i>	<i>1,750.00</i>
<i>Taxes for county,</i>	<i>1,307.16</i>	<i>3,410.61</i>	<i>1,602.17</i>	<i>779.62</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,948.75</i>	<i>2,450.55</i>	<i>120.15</i>	<i>1,175.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$26,421.61	\$35,845.99	\$26,608.26	\$27,100.98
Premiums,	—	—	—	—
Municipal indebtedness,	15,000.00	15,350.22	15,000.00	21,150.00
Transfers and refunds,	1,351.59	861.97	448.90	969.52
Agency, trust, and investment,	5,630.91	10,434.79	3,597.32	3,704.62
Total receipts,	\$48,404.11	\$62,492.97	\$45,654.48	\$52,925.12
Balance on hand, including funds,	8,549.44	4,965.18	770.66	2,106.53
GRAND TOTAL,	\$56,953.55	\$67,458.15	\$46,425.14	\$55,031.65

Graded According to Population of 1910 — Continued.

GROUP 31.

PAYMENTS.	Sherborn POPULATION 1,428	Yarmouth POPULATION 1,420	Norwell POPULATION 1,410	Millis POPULATION 1,399
Maintenance,	\$22,515.73	\$26,355.92	\$24,290.82	\$19,729.51
<i>Departmental,</i>	<i>21,984.12</i>	<i>26,039.29</i>	<i>24,077.79</i>	<i>17,822.50</i>
General government,	1,779.84	4,077.49	1,668.85	1,550.51
Protection of persons and property,	2,655.18	2,526.59	2,948.21	2,445.54
Health and sanitation,	310.75	471.30	338.96	434.11
Highways,	4,184.41	3,190.88	2,089.93	3,350.23
Charities,	1,779.23	1,905.21	3,364.86	811.17
Soldiers' benefits,	666.00	538.00	2,196.18	405.00
Education,	9,857.50	12,339.51	10,924.34	8,314.84
Libraries,	353.95	234.49	100.00	236.95
Recreation,	—	111.93	99.84	—
Unclassified,	397.26	643.89	346.62	274.65
<i>Public service enterprises,</i>	<i>—</i>	<i>64.73</i>	<i>—</i>	<i>1,760.16</i>
Electric light,	—	—	—	—
Water,	—	—	—	1,760.16
All other,	—	64.73	—	—
<i>Cemeteries,</i>	<i>521.61</i>	<i>236.90</i>	<i>213.03</i>	<i>146.85</i>
<i>Administration of trust funds,</i>	<i>10.00</i>	<i>15.00</i>	<i>—</i>	<i>—</i>
Interest,	1,739.83	1,005.18	510.79	2,409.00
<i>Loans, general purposes,</i>	<i>1,739.83</i>	<i>1,005.18</i>	<i>510.79</i>	<i>411.78</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,997.22</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,165.27	10,902.39	4,132.46	6,676.60
<i>Departmental,</i>	<i>1,165.27</i>	<i>10,401.72</i>	<i>4,132.46</i>	<i>4,200.74</i>
General government,	—	100.00	301.99	—
Protection of persons and property,	—	—	113.45	75.00
Health and sanitation,	—	95.00	—	—
Highways,	1,000.00	8,967.20	3,717.02	4,125.74
Charities,	—	—	—	—
Education,	165.27	—	—	—
Libraries,	—	—	—	—
Recreation,	—	1,239.52	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,476.86</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,475.86
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>500.67</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,048.75	14,277.05	13,000.00	17,600.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,048.75</i>	<i>6,000.00</i>	<i>—</i>	<i>2,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>16,000.00</i>	<i>7,000.00</i>	<i>13,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>1,277.05</i>	<i>—</i>	<i>—</i>
Transfers,	1,351.59	636.24	95.22	967.74
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>801.21</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,351.59</i>	<i>636.24</i>	<i>95.22</i>	<i>166.53</i>
Refunds,	—	225.73	353.68	1.78
Agency, trust, and investment,	7,607.48	10,434.79	3,602.31	5,120.68
<i>Taxes and licenses for State,</i>	<i>2,375.00</i>	<i>4,573.63</i>	<i>1,875.00</i>	<i>1,750.00</i>
<i>Taxes for county,</i>	<i>1,307.16</i>	<i>3,410.61</i>	<i>1,602.17</i>	<i>779.62</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,925.32</i>	<i>2,450.55</i>	<i>125.14</i>	<i>2,591.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$24,255.56	\$27,361.10	\$24,801.61	\$22,138.51
Permanent debt (except from sinking funds),	2,048.75	6,000.00	—	2,600.00
Sinking fund requirements from revenue,	—	—	—	801.21
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,165.27	10,902.39	4,132.46	6,676.60
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	5,000.00
Temporary loans,	16,000.00	8,277.05	13,000.00	10,000.00
Transfers (except to sinking funds) and refunds,	1,351.59	861.97	448.90	168.31
Agency, trust, and investment,	7,607.48	10,434.79	3,602.31	5,120.68
Total payments,	\$52,428.65	\$63,837.30	\$45,985.28	\$52,505.31
<i>Balance on hand, including funds,</i>	<i>4,524.00</i>	<i>3,620.85</i>	<i>439.86</i>	<i>2,526.34</i>
GRAND TOTAL,	\$56,953.55	\$67,458.15	\$46,425.14	\$55,031.65

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 32.

RECEIPTS.	Lunenburg POPULATION 1,393	Plainville POPULATION 1,385	Chester POPULATION 1,377	Rowley POPULATION 1,368
REVENUE.	\$24,948.32	\$21,560.09	\$24,149.84	\$30,419.66
General,	20,544.63	18,291.70	21,504.94	25,931.05
<i>Taxes,</i>	<i>18,134.93</i>	<i>16,606.84</i>	<i>16,898.92</i>	<i>22,576.33</i>
Property and poll,	17,115.31	15,204.44	15,987.47	17,220.83
Corporation, bank, etc.,	1,019.62	302.40	911.45	5,355.50
<i>Licenses and permits,</i>	<i>218.00</i>	<i>138.50</i>	<i>982.75</i>	<i>49.80</i>
<i>Fines and forfeits,</i>	<i>65.34</i>	<i>5.00</i>	<i>68.09</i>	<i>109.90</i>
<i>Grants and gifts,</i>	<i>2,126.36</i>	<i>2,641.36</i>	<i>3,555.18</i>	<i>3,195.02</i>
For expenses,	2,126.36	2,641.36	2,501.06	3,157.67
For outlays,	—	—	1,054.12	37.35
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,403.69	3,268.39	2,644.90	4,488.61
<i>Special assessments,</i>	<i>427.23</i>	<i>78.75</i>	<i>—</i>	<i>59.34</i>
To meet expenses,	427.23	—	—	59.34
To meet outlays,	—	78.75	—	—
<i>Privileges,</i>	<i>703.43</i>	<i>187.90</i>	<i>—</i>	<i>714.37</i>
<i>Departmental,</i>	<i>2,474.70</i>	<i>431.68</i>	<i>2,337.81</i>	<i>2,369.09</i>
General government,	250.75	170.00	322.00	81.50
Protection of persons and property,	681.15	7.93	44.65	718.92
Health and sanitation,	—	—	—	—
Highways,	4.50	—	13.00	—
Charities,	1,155.27	—	362.60	336.44
Soldiers' benefits,	352.00	154.00	633.00	1,174.00
Education,	5.00	99.75	943.50	43.78
Libraries,	26.03	—	19.06	14.45
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,442.43</i>	<i>—</i>	<i>1,032.08</i>
Electric light,	—	—	—	1,032.08
Water,	—	2,442.43	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>10.00</i>	<i>—</i>	<i>195.50</i>	<i>92.00</i>
<i>Interest,</i>	<i>788.33</i>	<i>127.63</i>	<i>111.59</i>	<i>221.73</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	420.62	29.09	73.94	158.30
All other,	367.71	98.54	37.65	63.43
NON-REVENUE.	\$11,304.15	\$18,577.55	\$18,062.70	\$21,682.04
Offsets to outlays,	—	—	—	1,261.74
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>261.74</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,000.00	16,500.00	12,017.93	17,700.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>12,500.00</i>	<i>12,000.00</i>	<i>14,700.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>17.93</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	967.39	59.00	227.52	15.25
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>967.39</i>	<i>59.00</i>	<i>227.52</i>	<i>15.25</i>
Refunds,	158.26	30.99	687.39	130.95
Agency, trust, and investment,	3,178.50	1,987.56	5,129.86	2,574.10
<i>Taxes and licenses for State,</i>	<i>1,812.50</i>	<i>1,375.00</i>	<i>1,637.75</i>	<i>1,312.50</i>
<i>Taxes for county,</i>	<i>1,116.00</i>	<i>612.56</i>	<i>767.83</i>	<i>1,061.60</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>250.00</i>	<i>—</i>	<i>2,104.28</i>	<i>200.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>620.00</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$24,948.32	\$21,560.09	\$24,149.84	\$31,681.40
Premiums,	—	—	17.93	—
Municipal indebtedness,	7,000.00	16,500.00	12,000.00	17,700.00
Transfers and refunds,	1,125.65	89.99	914.91	146.20
Agency, trust, and investment,	3,178.50	1,987.56	5,129.86	2,574.10
Total receipts,	\$26,252.47	\$40,137.64	\$42,212.54	\$52,101.70
Balance on hand, including funds,	2,893.96	3,992.82	1,101.45	1,809.94
GRAND TOTAL,	\$39,146.43	\$44,130.46	\$43,313.99	\$53,911.64

Graded According to Population of 1910 — Continued.

GROUP 32.

PAYMENTS.	Lunenburg POPULATION 1,393	Plainville POPULATION 1,385	Chester POPULATION 1,377	Rowley POPULATION 1,368
Maintenance,	\$22,667.95	\$18,949.69	\$18,530.92	\$21,557.03
<i>Departmental,</i>	<i>22,423.62</i>	<i>16,658.53</i>	<i>18,370.95</i>	<i>18,695.84</i>
General government,	2,145.82	1,970.71	2,268.05	1,756.51
Protection of persons and property,	3,289.61	847.15	587.84	1,723.40
Health and sanitation,	589.25	89.50	300.08	384.82
Highways,	4,356.97	2,916.78	3,433.41	1,825.22
Charities,	2,567.49	370.99	999.18	1,666.65
Soldiers' benefits,	428.00	144.00	605.00	1,221.83
Education,	7,629.50	9,608.26	9,727.58	9,238.12
Libraries,	947.55	449.74	219.16	661.71
Recreation,	213.93	—	—	20.50
Unclassified,	255.50	261.40	230.65	197.08
<i>Public service enterprises,</i>	<i>—</i>	<i>2,291.16</i>	<i>—</i>	<i>2,522.19</i>
Electric light,	—	—	—	2,522.19
Water,	—	2,291.16	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>244.33</i>	<i>—</i>	<i>159.97</i>	<i>339.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	198.00	1,969.94	1,167.81	1,285.49
<i>Loans, general purposes,</i>	<i>198.00</i>	<i>569.94</i>	<i>1,167.81</i>	<i>711.09</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,400.00</i>	<i>—</i>	<i>574.40</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,158.25	6,768.60	3,846.31	6,477.09
<i>Departmental,</i>	<i>3,158.25</i>	<i>1,724.11</i>	<i>3,750.82</i>	<i>2,790.54</i>
General government,	365.75	—	—	1,250.00
Protection of persons and property,	700.00	—	—	40.54
Health and sanitation,	—	—	—	1,500.00
Highways,	2,042.50	321.93	3,750.82	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	50.00	1,402.18	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>5,044.49</i>	<i>—</i>	<i>3,686.55</i>
Electric light,	—	—	—	3,686.55
Water,	—	5,044.49	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>95.49</i>	<i>—</i>
Municipal indebtedness,	7,900.00	11,000.00	13,050.00	18,980.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,000.00</i>	<i>2,050.00</i>	<i>2,280.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>11,000.00</i>	<i>16,700.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	967.39	59.00	227.52	15.25
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>967.39</i>	<i>59.00</i>	<i>227.52</i>	<i>15.25</i>
Refunds,	158.26	30.99	687.39	130.95
Agency, trust, and investment,	3,178.50	1,987.56	5,176.28	2,693.40
<i>Taxes and licenses for State,</i>	<i>1,812.50</i>	<i>1,375.00</i>	<i>1,637.75</i>	<i>1,312.50</i>
<i>Taxes for county,</i>	<i>1,116.00</i>	<i>612.56</i>	<i>767.83</i>	<i>1,061.60</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>250.00</i>	<i>—</i>	<i>2,150.70</i>	<i>319.30</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>620.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$22,865.95	\$20,919.63	\$19,698.73	\$22,842.52
Permanent debt (except from sinking funds),	—	1,000.00	2,050.00	2,280.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,158.25	6,768.60	3,846.31	6,477.09
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	10,000.00	11,000.00	16,700.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,125.65	89.99	914.91	146.20
Agency, trust, and investment,	3,178.50	1,987.56	5,176.28	2,693.40
Total payments,	\$37,328.35	\$40,765.78	\$42,686.23	\$51,139.21
Balance on hand, including funds,	1,818.08	3,364.63	627.76	2,772.43
GRAND TOTAL,	\$39,146.43	\$44,130.46	\$43,313.99	\$53,911.64

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 33.

RECEIPTS.	Sterling POPULATION 1,359	Westminster POPULATION 1,353	Pembroke POPULATION 1,336	West Brookfield POPULATION 1,327
REVENUE.	\$23,519.17	\$24,443.43	\$26,376.72	\$23,520.42
General,	18,058.07	20,836.66	19,584.82	19,125.98
<i>Taxes,</i>	<i>14,373.59</i>	<i>16,306.99</i>	<i>16,165.98</i>	<i>16,239.31</i>
Property and poll,	12,120.79	14,652.56	13,836.76	15,063.77
Corporation, bank, etc.,	2,252.80	1,654.43	2,329.22	1,175.54
<i>Licenses and permits,</i>	<i>1,140.50</i>	<i>22.00</i>	<i>16.00</i>	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>9.75</i>	<i>78.31</i>	<i>27.81</i>	<i>21.18</i>
<i>Grants and gifts,</i>	<i>2,532.23</i>	<i>4,479.36</i>	<i>3,375.03</i>	<i>2,869.49</i>
For expenses,	2,532.23	2,184.36	3,375.03	2,859.49
For outlays,	—	2,295.00	—	—
<i>All other,</i>	<i>2.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,461.10	3,556.77	6,791.90	4,394.44
<i>Special assessments,</i>	<i>291.91</i>	<i>218.29</i>	<i>—</i>	<i>—</i>
To meet expenses,	291.91	218.29	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>382.36</i>	<i>838.63</i>	<i>360.38</i>	<i>264.71</i>
<i>Departmental,</i>	<i>1,162.75</i>	<i>1,465.01</i>	<i>6,158.67</i>	<i>3,119.63</i>
General government,	48.00	206.50	—	258.75
Protection of persons and property,	428.42	144.18	1,480.55	4.70
Health and sanitation,	—	—	—	—
Highways,	—	—	.25	16.55
Charities,	—	—	1,488.20	1,669.02
Soldiers' benefits,	606.00	925.00	2,817.00	1,014.00
Education,	30.15	176.00	372.67	114.90
Libraries,	3.90	2.08	—	33.00
Recreation,	—	—	—	—
Unclassified,	46.28	11.25	—	8.71
<i>Public service enterprises,</i>	<i>1,172.93</i>	<i>—</i>	<i>109.52</i>	<i>10.40</i>
Electric light,	1,172.93	—	—	—
Water,	—	—	—	—
All other,	—	—	109.52	10.40
<i>Cemeteries,</i>	<i>217.34</i>	<i>15.00</i>	<i>1.00</i>	<i>21.00</i>
<i>Interest,</i>	<i>2,233.81</i>	<i>1,019.84</i>	<i>162.33</i>	<i>978.70</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,090.20	957.91	84.44	869.95
All other,	143.61	61.93	77.89	108.75
NON-REVENUE.	\$20,511.69	\$24,756.80	\$25,351.22	\$19,853.75
Offsets to outlays,	—	—	451.00	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>451.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,500.00	16,224.80	20,425.00	16,500.00
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>16,100.00</i>	<i>2,410.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>—</i>	<i>18,000.00</i>	<i>16,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>124.80</i>	<i>15.00</i>	<i>—</i>
Transfers,	2,187.90	5,867.86	375.84	163.28
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,187.90</i>	<i>5,867.86</i>	<i>375.84</i>	<i>163.28</i>
Refunds,	4.15	241.64	21.57	14.47
Agency, trust, and investment,	5,819.64	2,422.50	4,077.81	3,176.00
<i>Taxes and licenses for State,</i>	<i>2,260.00</i>	<i>1,437.50</i>	<i>1,625.00</i>	<i>1,625.00</i>
<i>Taxes for county,</i>	<i>1,165.00</i>	<i>885.00</i>	<i>1,381.69</i>	<i>1,001.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,414.64</i>	<i>100.00</i>	<i>237.79</i>	<i>550.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>833.33</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$23,519.17	\$24,443.43	\$26,827.72	\$23,520.42
Premiums,	—	124.80	15.00	—
Municipal indebtedness,	12,500.00	16,100.00	20,410.00	16,500.00
Transfers and refunds,	2,192.05	6,109.50	397.41	177.75
Agency, trust, and investment,	5,819.64	2,422.50	4,077.81	3,176.00
Total receipts,	\$44,030.86	\$49,200.23	\$51,727.94	\$43,374.17
<i>Balance on hand, including funds,</i>	<i>1,161.94</i>	<i>4,670.16</i>	<i>6,391.59</i>	<i>4,893.99</i>
GRAND TOTAL,	\$45,192.80	\$53,870.39	\$58,619.53	\$48,268.16

Graded According to Population of 1910 — Continued.

GROUP 33.

PAYMENTS.	Sterling POPULATION 1,359	Westminster POPULATION 1,353	Pembroke POPULATION 1,336	West Brookfield POPULATION 1,327
Maintenance,	\$21,380.72	\$20,836.64	\$26,911.90	\$19,645.97
<i>Departmental,</i>	<i>19,785.47</i>	<i>20,701.11</i>	<i>26,750.35</i>	<i>19,207.49</i>
General government,	1,922.81	1,466.97	1,750.89	1,855.92
Protection of persons and property,	2,740.74	2,509.85	3,658.30	1,219.02
Health and sanitation,	399.34	383.80	209.85	479.31
Highways,	3,668.59	3,982.97	3,782.24	2,175.83
Charities,	1,452.33	1,595.90	2,932.68	2,841.39
Soldiers' benefits,	508.00	1,153.73	3,274.95	1,342.24
Education,	8,171.25	8,434.45	9,757.01	7,656.93
Libraries,	483.71	847.94	186.54	1,136.58
Recreation,	135.70	28.15	919.64	206.87
Unclassified,	303.00	297.35	278.25	293.40
<i>Public service enterprises,</i>	<i>907.61</i>	<i>—</i>	<i>55.50</i>	<i>6.40</i>
Electric light,	907.61	—	—	—
Water,	—	—	—	—
All other,	—	—	55.50	6.40
<i>Cemeteries,</i>	<i>687.64</i>	<i>135.53</i>	<i>106.05</i>	<i>432.08</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	771.01	331.74	621.53	565.36
<i>Loans, general purposes,</i>	<i>483.68</i>	<i>331.74</i>	<i>621.53</i>	<i>507.76</i>
<i>Loans, public service enterprises,</i>	<i>287.33</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>57.60</i>
Outlays,	3,557.67	20,464.88	185.00	2,827.47
<i>Departmental,</i>	<i>46.98</i>	<i>20,464.88</i>	<i>185.00</i>	<i>1,321.33</i>
General government,	46.98	145.00	—	—
Protection of persons and property,	—	90.00	—	—
Health and sanitation,	—	—	—	—
Highways,	—	1,025.33	185.00	1,034.33
Charities,	—	—	—	287.00
Education,	—	18,984.34	—	—
Libraries,	—	220.21	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,510.69</i>	<i>—</i>	<i>—</i>	<i>1,506.14</i>
Electric light,	3,510.69	—	—	—
Water,	—	—	—	1,506.14
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,600.00	—	22,000.00	18,400.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>600.00</i>	<i>—</i>	<i>—</i>	<i>1,900.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>—</i>	<i>22,000.00</i>	<i>16,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,187.90	5,867.86	375.84	163.28
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,187.90</i>	<i>5,867.86</i>	<i>375.84</i>	<i>163.28</i>
Refunds,	4.15	241.64	21.57	14.47
Agency, trust, and investment,	5,922.36	2,422.50	4,096.20	3,176.00
<i>Taxes and licenses for State,</i>	<i>2,250.00</i>	<i>1,437.50</i>	<i>1,625.00</i>	<i>1,625.00</i>
<i>Taxes for county,</i>	<i>1,155.00</i>	<i>885.00</i>	<i>1,381.69</i>	<i>1,001.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,517.36</i>	<i>100.00</i>	<i>256.18</i>	<i>550.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>833.33</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$22,151.73	\$21,168.38	\$27,533.43	\$20,211.33
Permanent debt (except from sinking funds),	600.00	—	—	1,900.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,557.67	20,464.88	185.00	2,827.47
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	—	22,000.00	16,500.00
Transfers (except to sinking funds) and refunds,	2,192.05	6,109.50	397.41	177.75
Agency, trust, and investment,	5,922.36	2,422.50	4,096.20	3,176.00
Total payments,	\$42,423.31	\$50,165.26	\$54,212.04	\$44,792.55
Balance on hand, including funds,	2,768.99	3,705.13	4,407.49	3,475.61
GRAND TOTAL,	\$45,192.80	\$53,870.39	\$58,619.53	\$48,268.16

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 34.

RECEIPTS.	West Stockbridge POPULATION 1,271	West Boylston POPULATION 1,270	Westwood POPULATION 1,266	Mattapoisett POPULATION 1,233
REVENUE.	\$24,992.22	\$37,177.27	\$40,709.21	\$25,962.46
General,	23,039.57	29,914.85	38,742.00	22,388.00
<i>Taxes,</i>	<i>18,894.71</i>	<i>27,291.73</i>	<i>33,006.96</i>	<i>21,001.52</i>
Property and poll,	18,469.19	24,693.49	32,922.37	14,196.35
Corporation, bank, etc.,	425.52	2,598.24	5,084.59	6,805.17
<i>Licenses and permits,</i>	<i>759.75</i>	<i>15.50</i>	<i>35.50</i>	<i>37.00</i>
<i>Fines and forfeits,</i>	<i>109.13</i>	<i>10.00</i>	<i>30.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,275.98</i>	<i>2,591.38</i>	<i>669.64</i>	<i>1,349.48</i>
For expenses,	2,475.98	2,491.38	669.54	1,349.48
For outlays,	800.00	100.00	—	—
All other,	—	6.24	—	—
Commercial,	1,952.65	7,262.42	1,967.21	3,574.46
<i>Special assessments,</i>	<i>—</i>	<i>101.61</i>	<i>269.00</i>	<i>71.79</i>
To meet expenses,	—	101.61	269.00	71.79
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>729.02</i>	<i>335.54</i>	<i>183.14</i>
<i>Departmental,</i>	<i>733.65</i>	<i>4,163.29</i>	<i>595.00</i>	<i>2,389.76</i>
General government,	25.00	161.50	335.13	235.00
Protection of persons and property,	—	49.00	15.00	119.52
Health and sanitation,	—	46.80	—	—
Highways,	—	6.26	—	45.00
Charities,	187.65	3,152.88	—	877.80
Soldiers' benefits,	480.00	699.00	4.00	991.00
Education,	41.00	23.94	240.87	100.90
Libraries,	—	17.41	—	20.54
Recreation,	—	5.00	—	—
Unclassified,	—	1.50	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,874.85</i>	<i>—</i>	<i>430.99</i>
Electric light,	—	1,874.85	—	—
Water,	—	—	—	—
All other,	—	—	—	430.99
<i>Cemeteries,</i>	<i>61.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,155.00</i>	<i>393.65</i>	<i>767.67</i>	<i>498.78</i>
On sinking funds,	—	154.04	479.82	446.96
On trust and investment funds,	—	239.61	287.85	51.82
All other,	1,155.00	—	—	—
NON-REVENUE.	\$11,104.60	\$10,647.17	\$7,056.59	\$24,168.11
Offsets to outlays,	—	—	—	10,128.44
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,128.44</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,000.00	8,100.00	1,000.00	7,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>3,100.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>5,000.00</i>	<i>1,000.00</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	246.55	75.00	1,327.52
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	—	246.55	75.00	1,327.52
Refunds,	—	80.12	18.92	84.66
Agency, trust, and investment,	2,104.60	2,220.50	5,962.67	5,627.49
<i>Taxes and licenses for State,</i>	<i>1,125.25</i>	<i>1,312.50</i>	<i>4,125.00</i>	<i>2,937.60</i>
<i>Taxes for county,</i>	<i>979.35</i>	<i>808.00</i>	<i>1,837.67</i>	<i>2,497.66</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>192.33</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$24,992.22	\$37,177.27	\$40,709.21	\$36,090.90
Premiums,	—	—	—	—
Municipal indebtedness,	9,000.00	8,100.00	1,000.00	7,000.00
Transfers and refunds,	—	326.67	93.92	1,412.18
Agency, trust, and investment,	2,104.60	2,220.50	5,962.67	5,627.49
Total receipts,	\$36,096.82	\$47,824.44	\$47,765.80	\$50,130.57
Balance on hand, including funds,	443.83	9,876.35	20,975.44	2,909.41
GRAND TOTAL,	\$36,540.65	\$57,700.79	\$68,741.24	\$53,039.98

Graded According to Population of 1910 — Continued.

GROUP 34.

PAYMENTS.	West Stockbridge POPULATION 1,271	West Boylston POPULATION 1,270	Westwood POPULATION 1,266	Mattapoisett POPULATION 1,233
Maintenance,	\$13,813.25	\$30,676.52	\$33,315.77	\$20,026.97
<i>Departmental,</i>	<i>13,470.05</i>	<i>27,392.90</i>	<i>32,905.83</i>	<i>19,822.38</i>
General government,	2,152.58	2,729.44	3,971.11	1,647.08
Protection of persons and property,	114.28	\$73.80	5,880.09	1,192.31
Health and sanitation,	105.07	335.22	313.75	368.56
Highways,	2,769.41	4,110.97	8,062.36	3,263.87
Charities,	1,302.74	5,280.06	258.68	2,104.29
Soldiers' benefits,	408.00	909.00	273.35	957.00
Education,	6,222.31	11,551.62	12,986.00	8,988.24
Libraries,	269.81	983.77	497.15	972.08
Recreation,	—	218.66	452.68	139.80
Unclassified,	125.85	400.36	210.66	189.15
<i>Public service enterprises,</i>	<i>—</i>	<i>3,126.30</i>	<i>—</i>	<i>204.59</i>
Electric light,	—	3,126.30	—	—
Water,	—	—	—	—
All other,	—	—	—	204.59
<i>Cemeteries,</i>	<i>343.20</i>	<i>157.32</i>	<i>299.87</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>110.07</i>	<i>—</i>
Interest,	410.59	751.44	1,567.38	321.48
<i>Loans, general purposes,</i>	<i>410.59</i>	<i>251.44</i>	<i>1,567.38</i>	<i>265.22</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>56.26</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,215.26	8,286.89	1,458.57	5,622.90
<i>Departmental,</i>	<i>1,215.26</i>	<i>6,403.33</i>	<i>1,468.57</i>	<i>5,005.14</i>
General government,	—	—	228.60	—
Protection of persons and property,	—	—	600.00	—
Health and sanitation,	—	100.00	—	—
Highways,	1,043.46	36.93	497.38	3,896.33
Charities,	—	152.09	—	—
Education,	—	—	132.59	1,108.81
Libraries,	—	5,898.95	—	—
Recreation,	—	215.36	—	—
Unclassified,	171.80	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,883.56</i>	<i>—</i>	<i>617.76</i>
Electric light,	—	1,883.56	—	—
Water,	—	—	—	617.76
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,063.15	6,000.00	4,612.24	8,750.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,300.00</i>	<i>1,000.00</i>	<i>3,612.24</i>	<i>1,750.00</i>
<i>Bonds refunded, current year,</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>5,000.00</i>	<i>1,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>763.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	246.55	75.00	1,327.52
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>246.55</i>	<i>75.00</i>	<i>1,327.52</i>
Refunds,	—	80.12	18.92	84.66
Agency, trust, and investment,	2,104.60	2,264.54	6,296.74	5,627.49
<i>Taxes and licenses for State,</i>	<i>1,125.25</i>	<i>1,312.50</i>	<i>4,125.00</i>	<i>2,937.50</i>
<i>Taxes for county,</i>	<i>979.35</i>	<i>808.00</i>	<i>1,837.67</i>	<i>2,497.66</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>144.04</i>	<i>334.07</i>	<i>192.33</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$14,223.84	\$31,427.96	\$34,883.15	\$20,348.45
Permanent debt (except from sinking funds),	6,300.00	1,000.00	3,612.24	1,750.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,215.26	8,286.89	1,458.57	5,622.90
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	6,000.00	—	—	—
Temporary loans,	763.15	5,000.00	1,000.00	7,000.00
Transfers (except to sinking funds) and refunds,	—	326.67	93.92	1,412.18
Agency, trust, and investment,	2,104.60	2,264.54	6,296.74	5,627.49
Total payments,	\$30,606.85	\$48,306.06	\$47,344.62	\$41,761.02
<i>Balance on hand, including funds,</i>	<i>5,933.80</i>	<i>9,394.73</i>	<i>21,396.62</i>	<i>11,278.96</i>
GRAND TOTAL,	\$36,540.65	\$57,700.79	\$68,741.24	\$53,039.98

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 35.

RECEIPTS.	Bedford POPULATION 1,231	Conway POPULATION 1,230	Littleton POPULATION 1,229	Clarksburg POPULATION 1,207
REVENUE.	\$44,982.75	\$17,962.57	\$27,619.12	\$8,461.35
General,	32,337.05	15,336.05	21,435.25	7,700.43
<i>Taxes,</i>	<i>29,808.56</i>	<i>10,680.49</i>	<i>19,371.39</i>	<i>6,678.90</i>
Property and poll,	24,220.72	10,255.58	17,503.37	5,436.94
Corporation, bank, etc.,	5,587.84	424.91	1,868.02	141.96
<i>Licenses and permits,</i>	<i>33.76</i>	<i>981.76</i>	—	—
<i>Fines and forfeits,</i>	<i>25.02</i>	<i>166.66</i>	<i>4.65</i>	—
<i>Grants and gifts,</i>	<i>2,469.72</i>	<i>3,618.16</i>	<i>2,059.21</i>	<i>2,121.63</i>
For expenses,	2,440.97	2,518.15	2,059.21	2,121.53
For outlays,	28.75	1,000.00	—	—
All other,	—	—	—	—
Commercial,	12,645.70	2,626.52	6,183.87	760.92
<i>Special assessments,</i>	<i>232.12</i>	—	—	—
To meet expenses,	232.12	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,031.42</i>	<i>124.68</i>	—	<i>173.52</i>
<i>Departmental,</i>	<i>6,293.66</i>	<i>2,461.64</i>	<i>1,926.37</i>	<i>521.40</i>
General government,	408.20	407.08	234.73	—
Protection of persons and property,	3,712.21	11.00	947.44	—
Health and sanitation,	—	—	—	—
Highways,	—	3.75	13.00	1.40
Charities,	1,734.27	1,354.34	321.43	10.00
Soldiers' benefits,	168.00	455.00	236.00	510.00
Education,	227.38	232.37	123.00	—
Libraries,	43.50	—	50.77	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,351.44</i>	—	<i>2,359.42</i>	—
Electric light,	—	—	217.32	—
Water,	3,351.44	—	2,137.25	—
All other,	—	—	4.85	—
<i>Cemeteries,</i>	<i>455.34</i>	—	<i>295.90</i>	—
<i>Interest,</i>	<i>1,281.82</i>	<i>40.40</i>	<i>1,602.18</i>	<i>66.00</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	960.42	40.40	1,127.97	66.00
All other,	321.40	—	474.21	—
NON-REVENUE.	\$23,893.02	\$4,374.41	\$37,157.18	\$5,344.38
Offsets to outlays,	1,345.38	—	1,620.50	452.30
<i>Departmental,</i>	<i>1,041.86</i>	—	<i>57.05</i>	<i>462.30</i>
<i>Public service enterprises,</i>	<i>303.62</i>	—	<i>1,563.55</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	15,000.00	—	31,174.90	3,500.00
<i>Loans, general purposes,</i>	<i>3,000.00</i>	—	<i>500.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	<i>25,000.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	—	<i>5,500.00</i>	<i>3,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	<i>174.90</i>	—
Transfers,	3,904.47	368.43	979.22	—
<i>From sinking funds,</i>	—	—	—	—
All other,	3,904.47	368.43	979.22	—
Refunds,	—	526.18	72.39	—
Agency, trust, and investment,	3,643.17	3,479.80	3,310.07	1,392.08
<i>Taxes and licenses for State,</i>	<i>2,250.25</i>	<i>2,042.61</i>	<i>1,812.50</i>	<i>562.50</i>
<i>Taxes for county,</i>	<i>1,238.36</i>	<i>1,387.29</i>	<i>997.57</i>	<i>629.58</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>154.66</i>	<i>50.00</i>	<i>500.00</i>	<i>200.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$46,328.13	\$17,962.57	\$29,239.72	\$8,913.65
Premiums,	—	—	174.90	—
Municipal indebtedness,	15,000.00	—	31,000.00	3,500.00
Transfers and refunds,	3,904.47	894.61	1,051.61	—
Agency, trust, and investment,	3,643.17	3,479.80	3,310.07	1,392.08
Total receipts,	\$68,875.77	\$22,336.98	\$64,776.30	\$13,805.73
Balance on hand, including funds,	3,657.14	2,641.44	17,964.79	918.88
GRAND TOTAL,	\$72,532.91	\$24,878.42	\$82,741.09	\$14,724.61

Graded According to Population of 1910 — Continued.

GROUP 35.

PAYMENTS.	Bedford POPULATION 1,231	Conway POPULATION 1,230	Littleton POPULATION 1,229	Clarksburg POPULATION 1,207
Maintenance.	\$34,936.11	\$15,859.07	\$23,712.98	\$7,945.25
<i>Departmental.</i>	33,195.14	16,352.07	20,517.80	7,945.25
General government.	2,331.67	1,045.51	1,666.68	406.23
Protection of persons and property.	8,069.78	248.53	2,976.01	54.55
Health and sanitation.	215.65	241.69	227.45	151.35
Highways.	7,564.46	3,759.78	2,579.35	1,258.88
Charities.	2,749.79	2,338.98	1,290.90	\$92.50
Soldiers' benefits.	168.00	27.00	188.00	400.00
Education.	9,792.98	7,500.15	9,829.75	4,653.52
Libraries.	941.46	—	1,219.50	8.22
Recreation.	582.55	—	8.50	—
Unclassified.	778.80	439.43	531.66	120.00
<i>Public service enterprises.</i>	844.45	—	2,537.87	—
Electric light.	—	—	1,445.91	—
Water.	844.45	—	1,091.96	—
All other.	—	—	—	—
<i>Cemeteries.</i>	896.52	7.00	652.31	—
<i>Administration of trust funds.</i>	—	—	5.00	—
Interest.	3,054.02	220.89	2,909.88	389.59
<i>Loans, general purposes.</i>	702.02	220.89	673.77	389.59
<i>Loans, public service enterprises.</i>	2,352.00	—	2,231.11	—
<i>Loans, cemeteries.</i>	—	—	—	—
Outlays.	6,789.40	1,497.71	35,373.79	951.30
<i>Departmental.</i>	5,984.04	1,497.71	1,371.62	951.30
General government.	186.25	—	—	—
Protection of persons and property.	—	—	1,210.56	—
Health and sanitation.	—	—	—	—
Highways.	5,447.79	1,497.71	38.99	951.30
Charities.	—	—	—	—
Education.	350.00	—	57.05	—
Libraries.	—	—	65.02	—
Recreation.	—	—	—	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	805.36	—	34,002.17	—
Electric light.	—	—	17,585.63	—
Water.	805.36	—	16,416.54	—
All other.	—	—	—	—
<i>Cemeteries.</i>	—	—	—	—
Municipal indebtedness.	14,400.00	800.00	6,000.00	4,000.00
<i>From sinking funds.</i>	—	—	—	—
<i>From revenue and other sources.</i>	2,400.00	800.00	500.00	500.00
<i>Bonds refunded, current year.</i>	—	—	—	—
<i>Temporary loans (including tax loans).</i>	12,000.00	—	5,500.00	3,500.00
<i>Warrants or orders, previous years.</i>	—	—	—	—
Transfers.	3,904.47	368.43	979.22	—
<i>To sinking funds from revenue.</i>	—	—	—	—
<i>To sinking funds from premiums.</i>	—	—	—	—
<i>All other.</i>	3,904.47	368.43	979.22	—
Refunds.	—	526.18	72.39	—
Agency, trust, and investment.	3,645.31	3,429.80	3,310.07	1,192.08
<i>Taxes and licenses for State.</i>	2,250.25	2,042.51	1,812.50	562.50
<i>Taxes for county.</i>	1,238.36	1,387.20	997.57	629.58
<i>Expenditures for grade crossings.</i>	—	—	—	—
<i>Sinking and other permanent funds.</i>	156.70	—	500.00	—
<i>All other.</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest.	\$37,990.13	\$16,079.96	\$26,622.86	\$8,334.84
Permanent debt (except from sinking funds).	2,400.00	800.00	500.00	500.00
Sinking fund requirements from revenue.	—	—	—	—
Premiums paid to sinking funds.	—	—	—	—
Outlays.	6,789.40	1,497.71	35,373.79	951.30
Permanent debt from sinking funds.	—	—	—	—
Bonds refunded, current year.	—	—	—	—
Temporary loans.	12,000.00	—	5,500.00	3,500.00
Transfers (except to sinking funds) and refunds.	3,904.47	894.61	1,051.61	—
Agency, trust, and investment.	3,645.31	3,429.80	3,310.07	1,192.08
Total payments.	\$66,729.31	\$22,702.08	\$72,358.33	\$14,478.22
<i>Balance on hand, including funds.</i>	<i>5,803.60</i>	<i>2,176.34</i>	<i>10,382.76</i>	<i>246.39</i>
GRAND TOTAL.	\$72,532.91	\$24,878.42	\$82,741.09	\$14,724.61

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 36.

RECEIPTS.	Tisbury POPULATION 1,196	Edgartown POPULATION 1,191	Nahant POPULATION 1,184	Lincoln POPULATION 1,175
REVENUE.	\$32,044.51	\$20,269.40	\$102,646.96	\$66,142.77
General,	19,732.14	18,382.55	89,674.83	46,317.57
<i>Taxes,</i>	<i>17,691.58</i>	<i>15,890.98</i>	<i>84,498.37</i>	<i>45,873.99</i>
Property and poll,	15,345.89	15,063.53	49,932.60	38,460.29
Corporation, bank, etc.,	2,345.69	797.45	34,565.77	7,413.70
<i>Licenses and permits,</i>	<i>26.00</i>	<i>116.75</i>	<i>4,559.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>108.41</i>	<i>86.13</i>	<i>616.50</i>	<i>12.75</i>
<i>Grants and gifts,</i>	<i>1,906.15</i>	<i>2,288.69</i>	<i>100.96</i>	<i>428.83</i>
For expenses,	1,906.15	2,288.69	100.96	428.83
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	12,312.37	1,886.85	12,972.13	19,825.20
<i>Special assessments,</i>	—	—	—	—
<i>To meet expenses,</i>	—	—	—	—
<i>To meet outlays,</i>	—	—	—	—
<i>Privileges,</i>	—	—	<i>529.22</i>	—
<i>Departmental,</i>	<i>827.41</i>	<i>1,728.93</i>	<i>573.09</i>	<i>4,191.98</i>
General government,	26.00	616.00	124.00	50.00
Protection of persons and property,	11.48	—	—	2,625.80
Health and sanitation,	—	—	56.53	—
Highways,	231.33	128.33	12.00	1,136.98
Charities,	60.00	60.50	—	15.00
Soldiers' benefits,	375.60	879.10	336.00	48.00
Education,	123.00	45.00	—	294.62
Libraries,	—	—	34.56	21.58
Recreation,	—	—	—	—
Unclassified,	—	—	10.00	—
<i>Public service enterprises,</i>	<i>10,993.38</i>	—	<i>10,924.81</i>	<i>11,919.02</i>
Electric light,	—	—	—	—
Water,	10,958.38	—	10,924.81	11,919.02
All other,	35.00	—	—	—
<i>Cemeteries,</i>	<i>348.25</i>	—	<i>1.00</i>	<i>64.00</i>
<i>Interest,</i>	<i>143.33</i>	<i>157.92</i>	<i>944.01</i>	<i>3,650.20</i>
On sinking funds,	—	—	—	651.55
On trust and investment funds,	24.76	157.92	128.98	2,791.12
All other,	118.57	—	815.03	207.53
NON-REVENUE.	\$13,823.29	\$11,376.35	\$139,071.98	\$50,788.31
Offsets to outlays,	—	—	4,000.00	—
<i>Departmental,</i>	—	—	<i>4,000.00</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	6,522.20	7,655.41	70,000.00	20,000.00
<i>Loans, general purposes,</i>	—	—	<i>70,000.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>6,000.00</i>	—	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>522.20</i>	<i>1,655.41</i>	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	2,113.82	—	8.00	6,255.77
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>2,113.82</i>	—	<i>8.00</i>	<i>6,255.77</i>
Refunds,	63.93	—	58.23	244.73
Agency, trust, and investment,	5,123.34	3,690.94	65,005.75	24,287.81
<i>Taxes and licenses for State,</i>	<i>3,018.10</i>	<i>2,060.91</i>	<i>13,162.50</i>	<i>6,500.50</i>
<i>Taxes for county,</i>	<i>2,000.00</i>	<i>1,600.00</i>	<i>11,144.16</i>	<i>2,889.51</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>105.24</i>	<i>30.03</i>	<i>40,699.09</i>	<i>16,148.30</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$32,044.51	\$20,269.40	\$106,646.96	\$66,142.77
Premiums,	—	—	—	—
Municipal indebtedness,	6,522.20	7,685.41	70,000.00	20,000.00
Transfers and refunds,	2,177.75	—	66.23	6,500.50
Agency, trust, and investment,	5,123.34	3,690.94	65,005.75	24,287.81
Total receipts,	\$45,867.80	\$31,645.75	\$241,718.94	\$116,931.08
<i>Balance on hand, including funds,</i>	<i>10,693.54</i>	<i>1,599.06</i>	<i>90,136.95</i>	<i>5,270.41</i>
GRAND TOTAL,	\$56,561.34	\$33,244.81	\$331,855.89	\$122,201.49

Graded According to Population of 1910 — Continued.

GROUP 36.

PAYMENTS.	Tisbury POPULATION 1,196	Edgartown POPULATION 1,191	Nahant POPULATION 1,184	Lincoln POPULATION 1,175
Maintenance,	\$25,725.20	\$21,228.21	\$77,366.75	\$43,273.08
<i>Departmental,</i>	<i>19,850.50</i>	<i>20,913.88</i>	<i>71,335.33</i>	<i>38,055.48</i>
General government,	1,796.08	2,526.04	7,119.48	3,569.65
Protection of persons and property,	2,815.79	2,886.87	19,930.10	6,864.68
Health and sanitation,	314.50	1,545.97	5,685.83	394.25
Highways,	5,523.36	3,580.03	20,063.65	12,306.08
Charities,	868.76	2,425.12	261.35	665.65
Soldiers' benefits,	318.73	856.00	260.00	4.00
Education,	7,596.28	6,544.83	9,912.93	10,983.20
Libraries,	200.00	367.99	2,690.27	1,477.85
Recreation,	—	103.03	2,919.61	1,312.88
Unclassified,	417.00	78.00	2,492.11	477.24
<i>Public service enterprises,</i>	<i>5,420.50</i>	<i>—</i>	<i>4,900.62</i>	<i>4,962.45</i>
Electric light,	—	—	—	—
Water,	5,395.75	—	4,900.62	4,950.53
All other,	24.75	—	—	11.92
<i>Cemeteries,</i>	<i>454.20</i>	<i>314.33</i>	<i>1,130.80</i>	<i>265.15</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,471.70	254.22	7,337.16	5,429.17
<i>Loans, general purposes,</i>	<i>731.70</i>	<i>254.22</i>	<i>3,725.22</i>	<i>2,094.17</i>
<i>Loans, public service enterprises,</i>	<i>1,740.00</i>	<i>—</i>	<i>3,611.94</i>	<i>3,335.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,343.91	231.72	128,417.56	11,785.51
<i>Departmental,</i>	<i>2,291.27</i>	<i>231.72</i>	<i>127,814.34</i>	<i>6,666.80</i>
General government,	259.62	186.72	68,467.89	—
Protection of persons and property,	277.50	—	594.35	—
Health and sanitation,	—	45.00	731.00	—
Highways,	1,270.40	—	58,021.10	6,666.80
Charities,	—	—	—	—
Education,	483.75	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>1,052.64</i>	<i>—</i>	<i>603.22</i>	<i>5,118.71</i>
Electric light,	—	—	—	—
Water,	1,052.64	—	603.22	5,118.71
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,224.21	7,612.80	3,222.16	25,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,000.00</i>	<i>800.00</i>	<i>3,222.16</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>6,000.00</i>	<i>—</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>224.21</i>	<i>812.80</i>	<i>—</i>	<i>—</i>
Transfers,	2,113.82	—	8.00	6,255.77
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,173.37</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,113.82</i>	<i>—</i>	<i>8.00</i>	<i>4,082.40</i>
Refunds,	63.93	—	58.23	244.73
Agency, trust, and investment,	5,118.10	3,680.06	24,397.88	26,853.02
<i>Taxes and licenses for State,</i>	<i>3,018.10</i>	<i>2,060.91</i>	<i>13,162.50</i>	<i>5,250.00</i>
<i>Taxes for county,</i>	<i>2,000.00</i>	<i>1,600.00</i>	<i>11,144.16</i>	<i>2,889.51</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>19.15</i>	<i>91.22</i>	<i>18,713.51</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$28,196.90	\$21,482.43	\$84,703.91	\$48,702.25
Permanent debt (except from sinking funds),	4,000.00	800.00	3,222.16	5,000.00
Sinking fund requirements from revenue,	—	—	—	2,173.37
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,343.91	231.72	128,417.56	11,785.51
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,224.21	6,812.80	—	20,000.00
Transfers (except to sinking funds) and refunds,	2,177.75	—	66.23	4,327.13
Agency, trust, and investment,	5,118.10	3,680.06	24,397.88	26,853.02
Total payments,	\$49,050.87	\$33,007.01	\$240,807.74	\$118,841.28
Balance on hand, including funds,	7,500.47	237.80	91,048.15	3,360.21
GRAND TOTAL,	\$56,561.34	\$33,244.81	\$331,855.89	\$122,201.49

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 37.

RECEIPTS.	Topsfield POPULATION 1,174	Erving POPULATION 1,148	Lakeville POPULATION 1,141	Middleton POPULATION 1,129
REVENUE.	\$24,646.55	\$19,715.96	\$21,463.37	\$20,309.97
General,	21,333.34	18,062.93	18,187.82	14,547.66
<i>Taxes,</i>	<i>20,911.94</i>	<i>15,262.65</i>	<i>15,023.03</i>	<i>10,659.08</i>
Property and poll,	17,265.67	10,245.86	10,505.50	9,342.75
Corporation, bank, etc.,	3,646.27	5,016.79	4,517.53	1,316.33
<i>Licenses and permits,</i>	<i>11.75</i>	<i>752.00</i>	<i>24.00</i>	<i>10.75</i>
<i>Fines and forfeits,</i>	<i>2.26</i>	<i>44.00</i>	<i>33.10</i>	<i>8.40</i>
<i>Grants and gifts,</i>	<i>407.89</i>	<i>2,010.28</i>	<i>3,107.69</i>	<i>3,869.43</i>
For expenses,	407.39	1,935.28	3,107.69	3,869.43
For outlays,	—	75.00	—	—
All other,	—	—	—	—
Commercial,	3,313.21	1,647.03	3,275.55	5,762.31
<i>Special assessments,</i>	<i>907.68</i>	<i>79.88</i>	<i>133.28</i>	—
To meet expenses,	907.68	79.88	133.28	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	<i>2,260.14</i>	<i>1,035.08</i>
<i>Departmental,</i>	<i>916.52</i>	<i>1,374.47</i>	<i>547.01</i>	<i>3,692.21</i>
General government,	95.50	607.75	—	133.70
Protection of persons and property,	—	68.25	—	1,790.15
Health and sanitation,	—	—	—	—
Highways,	11.00	—	—	1.90
Charities,	—	243.07	36.00	154.00
Soldiers' benefits,	783.00	270.00	460.00	1,235.00
Education,	—	185.40	36.00	361.25
Libraries,	7.59	—	15.01	16.21
Recreation,	—	—	—	—
Unclassified,	19.43	—	—	—
<i>Public service enterprises,</i>	—	—	<i>36.02</i>	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	36.02	—
<i>Cemeteries,</i>	<i>89.50</i>	<i>20.00</i>	—	<i>86.00</i>
<i>Interest,</i>	<i>1,399.51</i>	<i>172.68</i>	<i>309.10</i>	<i>949.02</i>
On sinking funds,	—	111.14	—	—
On trust and investment funds,	1,220.41	11.66	194.28	915.52
All other,	179.10	49.88	114.82	33.50
NON-REVENUE.	\$27,506.10	\$3,948.58	\$31,295.70	\$20,129.16
Offsets to outlays,	1,635.33	—	11,718.59	159.90
<i>Departmental,</i>	<i>1,635.83</i>	—	<i>11,718.59</i>	—
<i>Public service enterprises,</i>	—	—	—	<i>159.90</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	8,000.00	—	17,150.00	14,500.00
<i>Loans, general purposes,</i>	—	—	<i>13,150.00</i>	<i>3,500.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	—	<i>4,000.00</i>	<i>11,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	1,436.73	8.25	129.91	1,852.45
<i>From sinking funds,</i>	—	—	—	—
All other,	1,436.73	8.25	129.91	1,852.45
Refunds,	1.00	30.00	—	62.50
Agency, trust, and investment,	16,432.54	3,910.33	2,297.20	3,554.31
<i>Taxes and licenses for State,</i>	<i>2,187.75</i>	<i>1,937.50</i>	<i>1,187.50</i>	<i>1,375.25</i>
<i>Taxes for county,</i>	<i>1,972.75</i>	<i>1,872.83</i>	<i>1,009.70</i>	<i>1,149.27</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>12,272.04</i>	<i>100.00</i>	<i>100.00</i>	<i>1,029.79</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$26,282.38	\$19,715.96	\$33,181.96	\$20,469.87
Premiums,	—	—	—	—
Municipal indebtedness,	8,000.00	—	17,150.00	14,500.00
Transfers and refunds,	1,437.73	38.25	129.91	1,914.95
Agency, trust, and investment,	16,432.54	3,910.33	2,297.20	3,554.31
Total receipts,	\$52,152.65	\$23,664.54	\$52,759.07	\$40,439.13
Balance on hand, including funds,	12,151.53	7,143.71	3,345.87	2,338.67
GRAND TOTAL,	\$64,304.18	\$30,808.25	\$56,104.94	\$42,777.80

Graded According to Population of 1910 — Continued.

GROUP 37.

PAYMENTS.	Topsfield POPULATION 1,174	Erving POPULATION 1,148	Lakeville POPULATION 1,141	Middleton POPULATION 1,129
Maintenance,	\$19,971.69	\$14,294.29	\$12,704.98	\$18,642.74
<i>Departmental,</i>	<i>19,691.00</i>	<i>14,227.49</i>	<i>12,575.07</i>	<i>18,146.94</i>
General government,	2,306.30	1,553.66	1,200.96	2,128.25
Protection of persons and property,	2,167.06	670.64	641.19	3,111.35
Health and sanitation,	183.36	778.67	138.10	85.23
Highways,	5,987.49	2,153.25	1,865.44	2,394.53
Charities,	1,466.23	1,552.52	768.65	504.10
Soldiers' benefits,	844.00	468.76	789.81	1,356.27
Education,	5,805.92	6,267.78	6,473.57	6,906.82
Libraries,	551.57	258.34	566.35	1,374.58
Recreation,	54.61	—	—	8.00
Unclassified,	324.46	523.87	131.00	277.81
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>62.25</i>
Electric light,	—	—	—	—
Water,	—	—	—	62.25
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>276.44</i>	<i>66.80</i>	<i>129.91</i>	<i>329.55</i>
<i>Administration of trust funds,</i>	<i>4.25</i>	<i>—</i>	<i>—</i>	<i>4.00</i>
Interest,	231.00	415.00	476.00	608.27
<i>Loans, general purposes,</i>	<i>231.00</i>	<i>415.00</i>	<i>476.00</i>	<i>608.27</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	5,439.94	4,727.39	28,714.15	4,258.38
<i>Departmental,</i>	<i>5,102.42</i>	<i>4,727.39</i>	<i>28,714.15</i>	<i>1,954.30</i>
General government,	570.00	—	—	432.40
Protection of persons and property,	76.34	163.44	—	469.34
Health and sanitation,	—	133.03	—	—
Highways,	1,636.83	4,430.92	17,793.45	585.00
Charities,	—	—	—	—
Education,	—	—	10,920.70	—
Libraries,	—	—	—	336.46
Recreation,	2,819.25	—	—	131.10
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,304.08</i>
Electric light,	—	—	—	—
Water,	—	—	—	2,304.08
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>337.52</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,072.04	2,000.00	8,000.00	10,875.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>7,072.04</i>	<i>2,000.00</i>	<i>4,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>—</i>	<i>4,000.00</i>	<i>10,875.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,436.73	8.25	129.91	1,852.45
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,436.73</i>	<i>8.25</i>	<i>129.91</i>	<i>1,852.45</i>
Refunds,	1.00	30.00	—	62.50
Agency, trust, and investment,	16,874.67	4,026.13	2,361.57	2,617.38
<i>Taxes and licenses for State,</i>	<i>2,187.75</i>	<i>1,937.50</i>	<i>1,187.50</i>	<i>1,375.25</i>
<i>Taxes for county,</i>	<i>1,972.75</i>	<i>1,872.83</i>	<i>1,009.70</i>	<i>1,149.27</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12,714.17</i>	<i>215.80</i>	<i>164.37</i>	<i>92.86</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,202.69	\$14,709.29	\$13,180.98	\$19,151.01
Permanent debt (except from sinking funds),	7,072.04	2,000.00	4,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,439.94	4,727.39	28,714.15	4,258.38
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,000.00	—	4,000.00	10,875.00
Transfers (except to sinking funds) and	1,437.73	38.25	129.91	1,914.95
refunds,	16,874.67	4,026.13	2,361.57	2,617.38
Agency, trust, and investment,	—	—	—	—
Total payments,	\$59,027.07	\$25,501.06	\$52,385.61	\$38,816.72
Balance on hand, including funds,	5,277.11	5,307.19	3,718.83	3,961.08
GRAND TOTAL,	\$64,304.18	\$30,808.25	\$56,104.94	\$42,777.80

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 38.

RECEIPTS.	New Marlborough POPULATION 1,124	Sudbury POPULATION 1,120	Hinsdale POPULATION 1,116	Stow POPULATION 1,115
REVENUE.	\$18,196.99	\$28,756.28	\$16,634.84	\$22,489.95
General,	17,283.70	23,309.79	14,757.94	15,367.99
<i>Taxes,</i>	<i>12,725.21</i>	<i>21,274.05</i>	<i>10,824.28</i>	<i>12,941.62</i>
Property and poll,	12,645.92	20,086.73	10,409.98	12,389.78
Corporation, bank, etc.,	79.29	1,187.32	414.30	551.84
<i>Licenses and permits,</i>	<i>13.00</i>	<i>—</i>	<i>9.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>10.00</i>	<i>—</i>	<i>42.93</i>	<i>63.26</i>
<i>Grants and gifts,</i>	<i>4,535.49</i>	<i>2,035.74</i>	<i>3,881.73</i>	<i>2,361.11</i>
For expenses,	2,342.35	2,035.74	2,603.34	2,229.80
For outlays,	2,193.14	—	1,273.39	131.31
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	913.29	5,446.49	1,876.90	7,121.96
<i>Special assessments,</i>	<i>—</i>	<i>517.40</i>	<i>—</i>	<i>274.14</i>
To meet expenses,	—	517.40	—	274.14
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>225.90</i>	<i>—</i>
<i>Departmental,</i>	<i>889.50</i>	<i>2,707.39</i>	<i>1,571.32</i>	<i>3,673.27</i>
General government,	149.50	22.21	222.15	181.00
Protection of persons and property,	5.00	925.08	—	1,112.38
Health and sanitation,	—	—	199.69	—
Highways,	—	39.50	4.50	—
Charities,	—	1,227.10	153.10	2,188.31
Soldiers' benefits,	735.00	402.00	687.00	165.00
Education,	—	62.50	304.88	21.88
Libraries,	—	21.50	—	4.70
Recreation,	—	—	—	—
Unclassified,	—	7.50	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12.60</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	12.60
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>176.60</i>
<i>Interest,</i>	<i>23.79</i>	<i>2,221.70</i>	<i>49.68</i>	<i>2,985.45</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	23.79	1,814.50	—	2,971.89
All other,	—	407.20	49.68	13.56
NON-REVENUE.	\$12,530.85	\$14,458.30	\$9,003.70	\$10,226.86
Offsets to outlays,	14.25	—	—	—
<i>Departmental,</i>	<i>14.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	10,000.00	6,000.00	5,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	1,253.29	—	1,022.90
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,253.29</i>	<i>—</i>	<i>1,022.90</i>
Refunds,	—	7.35	757.00	361.88
Agency, trust, and investment,	2,516.61	3,197.66	2,251.70	3,842.08
<i>Taxes and licenses for State,</i>	<i>1,187.50</i>	<i>2,062.50</i>	<i>1,062.50</i>	<i>1,562.50</i>
<i>Taxes for county,</i>	<i>1,329.11</i>	<i>1,135.16</i>	<i>1,189.20</i>	<i>859.97</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,419.61</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$18,211.24	\$28,756.28	\$16,634.84	\$22,489.95
Premiums,	—	—	—	—
Municipal indebtedness,	10,000.00	10,000.00	6,000.00	5,000.00
Transfers and refunds,	—	1,260.64	757.00	1,384.78
Agency, trust, and investment,	2,516.61	3,197.66	2,251.70	3,842.08
Total receipts,	\$30,727.85	\$43,214.58	\$25,643.54	\$32,716.81
Balance on hand, including funds,	955.99	7,253.30	731.48	1,697.11
GRAND TOTAL,	\$31,683.84	\$50,467.88	\$26,375.02	\$34,413.92

Graded According to Population of 1910 — Continued.

GROUP 38.

PAYMENTS.	New Marlborough POPULATION 1,124	Sudbury POPULATION 1,120	Hinsdale POPULATION 1,116	Stow POPULATION 1,115
Maintenance,	\$12,574.14	\$26,326.57	\$13,743.64	\$18,238.99
<i>Departmental,</i>	<i>12,544.14</i>	<i>26,128.79</i>	<i>13,642.07</i>	<i>18,023.39</i>
General government,	886.90	2,195.79	1,017.07	1,231.72
Protection of persons and property,	135.46	3,003.56	211.11	2,605.40
Health and sanitation,	237.75	405.30	107.43	102.75
Highways,	2,757.25	5,808.10	2,029.60	2,141.37
Charities,	903.01	2,925.46	2,168.73	3,084.32
Soldiers' benefits,	560.00	360.00	599.00	152.00
Education,	6,934.97	9,988.48	7,133.95	8,108.57
Libraries,	25.00	907.74	221.18	438.86
Recreation,	—	100.00	—	—
Unclassified,	103.80	434.36	154.00	158.40
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	1.00
<i>Cemeteries,</i>	<i>30.00</i>	<i>113.35</i>	<i>101.57</i>	<i>204.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>84.43</i>	<i>—</i>	<i>10.00</i>
Interest,	546.98	1,278.76	106.25	743.02
<i>Loans, general purposes,</i>	<i>546.98</i>	<i>1,278.76</i>	<i>106.25</i>	<i>743.02</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,689.03	—	2,647.30	576.66
<i>Departmental,</i>	<i>3,689.03</i>	<i>—</i>	<i>2,385.54</i>	<i>—</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	3,689.03	—	2,263.39	—
Charities,	—	—	—	—
Education,	—	—	122.15	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>261.76</i>	<i>576.66</i>
Municipal indebtedness,	9,500.00	11,000.00	6,000.00	6,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,500.00</i>	<i>10,000.00</i>	<i>6,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	1,253.29	—	1,022.90
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,253.29</i>	<i>—</i>	<i>1,022.90</i>
Refunds,	—	7.35	757.00	361.88
Agency, trust, and investment,*	2,540.40	3,255.53	2,251.70	4,179.82
<i>Taxes and licenses for State,</i>	<i>1,187.60</i>	<i>2,062.50</i>	<i>1,062.50</i>	<i>1,662.50</i>
<i>Taxes for county,</i>	<i>1,329.11</i>	<i>1,135.16</i>	<i>1,189.20</i>	<i>859.97</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>23.79</i>	<i>57.87</i>	<i>—</i>	<i>1,757.35</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$13,121.12	\$27,605.33	\$13,849.89	\$18,982.01
Permanent debt (except from sinking funds),	1,000.00	1,000.00	—	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,689.03	—	2,647.30	576.66
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	8,500.00	10,000.00	6,000.00	5,000.00
Transfers (except to sinking funds) and refunds,	—	1,260.64	757.00	1,384.73
Agency, trust, and investment,	2,540.40	3,255.53	2,251.70	4,179.82
Total payments,	\$28,850.55	\$43,121.50	\$25,505.89	\$31,123.27
<i>Balance on hand, including funds,</i>	<i>2,833.29</i>	<i>7,346.38</i>	<i>869.13</i>	<i>3,290.65</i>
GRAND TOTAL,	\$31,683.84	\$50,467.88	\$26,375.02	\$34,413.92

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 39.

RECEIPTS.	Rochester POPULATION 1,090	Longmeadow POPULATION 1,084	Oak Bluffs POPULATION 1,084	Orleans POPULATION 1,077
REVENUE.	\$13,627.80	\$37,507.71	\$37,201.50	\$19,410.43
General,	12,252.25	27,267.12	34,976.13	17,321.13
<i>Taxes,</i>	8,031.48	25,980.63	33,666.48	15,118.76
Property and poll,	7,576.19	19,823.19	33,327.83	3,837.28
Corporation, bank, etc.,	455.29	6,157.44	338.65	11,281.48
<i>Licenses and permits,</i>	18.00	1.00	213.50	23.00
<i>Fines and forfeits,</i>	25.00	10.00	533.25	15.00
<i>Grants and gifts,</i>	4,177.77	1,276.49	562.90	2,164.37
For expenses,	3,227.77	1,275.49	562.90	2,164.37
For outlays,	950.00	—	—	—
All other,	—	—	—	—
Commercial,	1,375.55	10,240.59	2,225.37	2,089.30
<i>Special assessments,</i>	—	1,547.71	—	76.95
To meet expenses,	—	—	—	76.95
To meet outlays,	—	1,547.71	—	—
<i>Privileges,</i>	—	1,548.91	—	—
<i>Departmental,</i>	977.49	102.60	1,942.29	1,734.45
General government,	47.75	—	50.00	470.00
Protection of persons and property,	—	6.50	23.43	—
Health and sanitation,	—	—	25.00	—
Highways,	174.60	—	694.80	232.10
Charities,	—	—	315.00	148.22
Soldiers' benefits,	518.00	96.00	480.00	472.00
Education,	225.72	—	—	423.40
Libraries,	11.42	—	348.06	38.73
Recreation,	—	—	—	—
Unclassified,	—	—	6.00	—
<i>Public service enterprises,</i>	—	5,982.69	—	—
Electric light,	—	—	—	—
Water,	—	5,982.69	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	55.00	—
<i>Interest,</i>	398.06	1,058.78	228.08	227.90
On sinking funds,	—	670.51	—	—
On trust and investment funds,	384.38	—	43.65	200.95
All other,	13.68	388.27	184.43	26.95
NON-REVENUE.	\$8,487.96	\$74,119.92	\$17,896.60	\$9,220.72
Offsets to outlays,	500.00	5,726.67	—	847.10
<i>Departmental,</i>	500.00	4,554.10	—	847.10
<i>Public service enterprises,</i>	—	1,172.57	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	5,000.00	61,977.82	10,021.00	6,000.00
<i>Loans, general purposes,</i>	—	29,650.00	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	8,850.00	—	—
<i>Temporary loans (including tax loans),</i>	5,000.00	20,000.00	10,000.00	6,000.00
<i>Unpaid warrants or orders, current year,</i>	—	3,387.82	21.00	—
<i>Premiums,</i>	—	90.00	—	—
Transfers,	250.00	600.00	1,725.10	—
<i>From sinking funds,</i>	—	—	—	—
All other,	250.00	600.00	1,725.10	—
Refunds,	645.91	150.09	.50	87.78
Agency, trust, and investment,	2,092.05	5,665.34	6,150.00	2,285.84
<i>Taxes and licenses for State,</i>	1,125.00	2,312.60	2,750.00	1,187.50
<i>Taxes for county,</i>	966.55	1,352.84	2,200.00	1,098.34
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	10.50	2,000.00	1,200.00	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$14,127.80	\$43,234.38	\$37,201.50	\$20,257.53
Premiums,	—	90.00	—	—
Municipal indebtedness,	5,000.00	61,887.82	10,021.00	6,000.00
Transfers and refunds,	895.91	750.09	1,725.60	87.78
Agency, trust, and investment,	2,092.05	5,665.34	6,150.00	2,285.84
Total receipts,	\$22,115.76	\$111,627.63	\$55,098.10	\$28,631.15
Balance on hand, including funds,	1,081.69	2,087.46	4,594.10	4,365.79
GRAND TOTAL,	\$23,197.45	\$113,715.09	\$59,692.20	\$32,996.94

Graded According to Population of 1910 — Continued.

GROUP 39.

PAYMENTS.	Rochester POPULATION 1,090	Longmeadow POPULATION 1,084	Oak Bluffs POPULATION 1,084	Orleans POPULATION 1,077
Maintenance,	\$12,377.09	\$27,127.59	\$27,666.40	\$13,915.86
<i>Departmental,</i>	<i>12,261.78</i>	<i>23,193.80</i>	<i>27,430.91</i>	<i>13,794.30</i>
General government,	345.52	2,426.41	1,988.95	1,896.39
Protection of persons and property,	219.95	1,973.83	5,345.32	318.52
Health and sanitation,	69.95	513.44	1,343.22	190.69
Highways,	3,249.98	4,257.84	7,075.52	1,902.54
Charities,	236.35	1,082.95	2,502.95	592.54
Soldiers' benefits,	718.50	86.00	624.60	412.00
Education,	7,001.40	11,535.81	6,075.26	7,866.04
Libraries,	309.63	449.72	815.22	434.13
Recreation,	—	496.92	988.55	—
Unclassified,	110.50	270.94	671.32	181.45
<i>Public service enterprises,</i>	<i>59.21</i>	<i>3,933.73</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,933.73	—	—
All other,	39.21	—	—	—
<i>Cemeteries,</i>	<i>10.50</i>	<i>—</i>	<i>235.49</i>	<i>121.66</i>
<i>Administration of trust funds,</i>	<i>65.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	96.00	3,450.59	772.03	541.53
<i>Loans, general purposes,</i>	<i>96.00</i>	<i>1,900.09</i>	<i>772.03</i>	<i>541.53</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,550.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,702.68	40,636.39	3,946.32	4,357.95
<i>Departmental,</i>	<i>2,702.68</i>	<i>34,350.19</i>	<i>3,946.32</i>	<i>4,357.95</i>
General government,	—	169.19	—	103.82
Protection of persons and property,	—	—	2,018.00	—
Health and sanitation,	—	3,705.12	—	—
Highways,	2,702.68	30,380.41	—	4,254.13
Charities,	—	—	—	—
Education,	—	95.47	—	—
Libraries,	—	—	—	—
Recreation,	—	—	1,928.32	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>6,286.20</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	6,286.20	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	33,050.00	16,122.39	7,750.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>6,100.00</i>	<i>6,000.00</i>	<i>1,250.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>8,850.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>18,000.00</i>	<i>10,000.00</i>	<i>6,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>100.00</i>	<i>122.39</i>	<i>—</i>
Transfers,	250.00	600.00	1,725.10	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>600.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>250.00</i>	<i>—</i>	<i>1,725.10</i>	<i>—</i>
Refunds,	645.91	150.09	.50	87.78
Agency, trust, and investment,	2,091.27	6,965.34	6,260.90	2,285.84
<i>Taxes and licenses for State,</i>	<i>1,125.00</i>	<i>2,312.50</i>	<i>2,750.00</i>	<i>1,187.60</i>
<i>Taxes for county,</i>	<i>966.55</i>	<i>1,352.84</i>	<i>2,200.00</i>	<i>1,098.34</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>9.72</i>	<i>3,300.00</i>	<i>1,310.90</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$12,473.09	\$30,578.18	\$28,438.43	\$14,457.39
Permanent debt (except from sinking funds),	—	6,100.00	6,000.00	1,250.00
Sinking fund requirements from revenue,	—	600.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,702.68	40,636.39	3,946.32	4,357.95
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	8,850.00	—	—
Temporary loans,	5,000.00	18,100.00	10,122.39	6,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	895.91	150.09	1,725.60	87.78
Agency, trust, and investment,	2,091.27	6,965.34	6,260.90	2,285.84
Total payments,	\$23,162.95	\$111,980.00	\$56,493.64	\$23,938.96
Balance on hand, including funds,	\$4.60	1,735.09	3,198.56	4,057.98
GRAND TOTAL,	\$23,197.45	\$113,715.09	\$59,692.20	\$32,996.94

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 40.

RECEIPTS.	Hubbardston POPULATION 1,073	North Reading POPULATION 1,059	Sunderland POPULATION 1,047	Harvard POPULATION 1,034
REVENUE.	\$19,518.47	\$29,720.48	\$12,897.72	\$27,136.45
General,	16,092.56	18,856.33	10,780.89	20,509.73
<i>Taxes,</i>	<i>12,729.39</i>	<i>13,641.53</i>	<i>8,311.80</i>	<i>17,991.94</i>
Property and poll,	12,545.59	12,181.55	6,570.29	15,336.83
Corporation, bank, etc.,	183.80	1,459.98	1,741.51	2,655.11
<i>Licenses and permits,</i>	<i>380.00</i>	<i>2.00</i>		<i>2.00</i>
<i>Fines and forfeits,</i>	<i>54.39</i>	<i>15.00</i>	<i>56.96</i>	<i>1.95</i>
<i>Grants and gifts,</i>	<i>2,928.78</i>	<i>5,197.80</i>	<i>2,412.13</i>	<i>2,513.84</i>
For expenses,	1,928.78	3,225.80	2,412.13	1,496.57
For outlays,	1,000.00	1,972.00	—	1,017.27
All other,	—	—	—	—
Commercial,	3,425.91	10,864.15	2,116.83	6,626.72
<i>Special assessments,</i>	—	<i>326.50</i>	<i>63.25</i>	<i>121.10</i>
To meet expenses,	—	326.50	63.25	121.10
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	<i>1,051.66</i>	<i>700.04</i>	—
<i>Departmental,</i>	<i>2,126.57</i>	<i>9,020.51</i>	<i>605.03</i>	<i>3,113.58</i>
General government,	—	109.75	26.28	188.55
Protection of persons and property,	188.86	1,649.65	—	904.76
Health and sanitation,	—	—	—	—
Highways,	—	45.93	251.89	—
Charities,	295.05	5,472.32	—	1,641.69
Soldiers' benefits,	1,230.00	1,658.00	48.00	200.00
Education,	237.96	75.25	273.80	147.00
Libraries,	145.70	9.61	1.06	17.28
Recreation,	29.00	—	—	—
Unclassified,	—	—	4.00	14.30
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>12.00</i>	<i>55.50</i>	<i>55.00</i>
<i>Interest,</i>	<i>1,299.34</i>	<i>453.48</i>	<i>693.01</i>	<i>3,337.04</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	648.14	335.17	585.16	3,190.62
All other,	651.20	118.31	107.85	146.42
NON-REVENUE.	\$13,540.97	\$25,376.64	\$10,231.79	\$6,489.35
Offsets to outlays,	—	70.25	246.22	—
<i>Departmental,</i>	—	<i>70.25</i>	<i>246.22</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	9,000.00	22,869.10	5,000.00	—
<i>Loans, general purposes,</i>	—	—	<i>1,000.00</i>	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	<i>9,600.00</i>	—	—
<i>Temporary loans (including tax loans),</i>	<i>9,000.00</i>	<i>12,000.00</i>	<i>4,000.00</i>	—
<i>Unpaid warrants or orders, current year,</i>	—	<i>1,269.10</i>	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	1,477.39	150.00	520.27	511.00
<i>From sinking funds,</i>	—	—	—	—
All other,	1,477.39	150.00	520.27	511.00
Refunds,	58.56	171.21	20.00	233.32
Agency, trust, and investment,	3,005.02	2,116.08	4,545.30	5,745.03
<i>Taxes and licenses for State,</i>	<i>1,312.50</i>	<i>1,187.50</i>	<i>937.50</i>	<i>2,125.00</i>
<i>Taxes for county,</i>	<i>731.00</i>	<i>653.58</i>	<i>1,040.46</i>	<i>1,308.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>961.52</i>	<i>275.00</i>	<i>2,567.34</i>	<i>2,312.03</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$19,518.47	\$29,790.73	\$13,143.94	\$27,136.45
Premiums,	—	—	—	—
Municipal indebtedness,	9,000.00	22,869.10	5,000.00	—
Transfers and refunds,	1,535.95	321.21	540.27	744.32
Agency, trust, and investment,	3,005.02	2,116.08	4,545.30	5,745.03
Total receipts,	\$33,059.44	\$55,097.12	\$23,229.51	\$33,625.80
Balance on hand, including funds,	2,318.73	213.50	990.21	6,720.00
GRAND TOTAL,	\$35,378.17	\$55,310.62	\$24,228.72	\$40,345.80

Graded According to Population of 1910 — Continued.

GROUP 40.

PAYMENTS.	Hubbardston POPULATION 1,073	North Reading POPULATION 1,059	Sunderland POPULATION 1,047	Harvard POPULATION 1,034
Maintenance,	\$15,673.72	\$25,338.93	\$11,158.97	\$21,757.32
<i>Departmental,</i>	<i>15,611.35</i>	<i>25,248.48</i>	<i>10,753.83</i>	<i>21,181.72</i>
General government,	846.90	1,415.88	978.83	1,818.37
Protection of persons and property,	1,162.04	3,524.05	97.35	2,582.20
Health and sanitation,	241.50	278.41	374.37	363.55
Highways,	2,989.53	3,699.93	2,078.51	2,603.95
Charities,	1,589.07	6,556.45	100.72	2,185.68
Soldiers' benefits,	1,413.18	1,649.00	100.00	412.00
Education,	6,174.57	7,372.58	6,383.00	7,907.42
Libraries,	897.16	330.32	563.90	1,797.30
Recreation,	26.50	45.16	—	1,246.25
Unclassified,	270.90	376.70	77.15	265.00
<i>Public service enterprises,</i>	<i>62.37</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	62.37	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>85.45</i>	<i>402.39</i>	<i>575.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>5.00</i>	<i>2.75</i>	<i>—</i>
Interest,	596.00	737.10	185.51	40.00
<i>Loans, general purposes,</i>	<i>596.00</i>	<i>737.10</i>	<i>185.51</i>	<i>40.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,650.64	4,575.43	2,704.09	3,519.25
<i>Departmental,</i>	<i>1,650.64</i>	<i>4,575.43</i>	<i>2,704.09</i>	<i>3,506.75</i>
General government,	—	145.00	—	427.10
Protection of persons and property,	—	145.55	—	412.30
Health and sanitation,	—	—	63.50	—
Highways,	1,500.00	4,130.50	1,065.31	2,667.35
Charities,	—	—	—	—
Education,	—	60.00	134.00	—
Libraries,	—	94.38	—	—
Recreation,	150.64	—	1,441.28	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12.50</i>
Municipal indebtedness,	10,200.00	21,738.91	4,700.00	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,200.00</i>	<i>—</i>	<i>700.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>9,600.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>2,138.91</i>	<i>—</i>	<i>—</i>
Transfers,	1,477.39	150.00	520.27	511.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,477.39</i>	<i>150.00</i>	<i>520.27</i>	<i>511.00</i>
Refunds,	58.56	171.21	20.00	233.32
Agency, trust, and investment,	2,551.02	2,421.75	4,578.96	5,906.15
<i>Taxes and licenses for State,</i>	<i>1,312.50</i>	<i>1,187.50</i>	<i>937.50</i>	<i>2,125.00</i>
<i>Taxes for county,</i>	<i>731.00</i>	<i>653.58</i>	<i>1,040.46</i>	<i>1,308.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>507.52</i>	<i>580.67</i>	<i>2,601.00</i>	<i>2,473.15</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$16,269.72	\$26,076.03	\$11,344.48	\$21,797.32
Permanent debt (except from sinking funds),	1,200.00	—	700.00	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,650.64	4,575.43	2,704.09	3,519.25
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	9,600.00	—	—
Temporary loans,	9,000.00	12,138.91	4,000.00	—
Transfers (except to sinking funds) and	1,535.95	321.21	540.27	744.32
refunds,	2,551.02	2,421.75	4,578.96	5,906.15
Agency, trust, and investment,	—	—	—	—
Total payments,	\$32,207.33	\$55,133.33	\$23,867.80	\$32,967.04
Balance on hand, including funds,	3,170.84	177.29	360.92	7,378.76
GRAND TOTAL,	\$35,378.17	\$55,310.62	\$24,228.72	\$40,345.80

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 41.

RECEIPTS.	Wellfleet POPULATION 1,022	Southwick POPULATION 1,020	Wenham POPULATION 1,010	Charlemonst POPULATION 1,001
REVENUE.	\$17,029.01	\$16,529.70	\$27,344.39	\$13,539.48
General,	16,096.87	14,847.47	23,660.82	11,996.42
<i>Taxes,</i>	<i>15,124.77</i>	<i>11,647.59</i>	<i>22,808.03</i>	<i>9,432.73</i>
Property and poll,	14,852.50	11,490.69	16,812.93	9,200.77
Corporation, bank, etc.,	272.27	156.90	5,995.10	231.96
<i>Licenses and permits,</i>	<i>23.00</i>	<i>414.50</i>	<i>15.00</i>	<i>20.75</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>140.34</i>	<i>10.46</i>	<i>94.90</i>
<i>Grants and gifts,</i>	<i>949.10</i>	<i>2,645.04</i>	<i>827.33</i>	<i>2,448.04</i>
For expenses,	949.10	2,563.04	827.33	2,448.04
For outlays,	—	82.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	932.14	1,682.23	3,683.57	1,543.06
<i>Special assessments,</i>	<i>62.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	62.75	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>55.00</i>	<i>—</i>	<i>637.23</i>	<i>—</i>
<i>Departmental,</i>	<i>547.16</i>	<i>810.25</i>	<i>2,391.34</i>	<i>1,427.16</i>
General government,	—	—	55.50	112.60
Protection of persons and property,	63.81	—	1,059.44	25.00
Health and sanitation,	—	—	—	—
Highways,	7.40	5.00	75.00	308.90
Charities,	30.20	220.75	—	—
Soldiers' benefits,	300.00	504.00	1,126.00	196.00
Education,	50.00	75.48	50.00	780.58
Libraries,	30.75	5.02	24.40	4.08
Recreation,	—	—	—	—
Unclassified,	65.00	—	1.00	—
<i>Public service enterprises,</i>	<i>30.50</i>	<i>—</i>	<i>7.04</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	30.50	—	7.04	—
<i>Cemeteries,</i>	<i>—</i>	<i>30.00</i>	<i>70.00</i>	<i>—</i>
<i>Interest,</i>	<i>236.73</i>	<i>841.98</i>	<i>577.96</i>	<i>115.90</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	180.00	804.84	420.61	115.90
All other,	56.73	37.14	157.35	—
NON-REVENUE.	\$22,827.45	\$5,642.24	\$11,686.84	\$9,825.01
Offsets to outlays,	—	—	—	1,500.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,200.00	3,000.00	3,000.00	6,000.00
<i>Loans, general purposes,</i>	<i>200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>16,000.00</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	224.05	1,087.34	359.20	140.40
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>224.05</i>	<i>1,087.34</i>	<i>359.20</i>	<i>140.40</i>
Refunds,	2,458.76	485.20	—	206.40
Agency, trust, and investment,	3,944.64	2,069.70	8,326.64	1,978.21
<i>Taxes and licenses for State,</i>	<i>1,937.50</i>	<i>1,325.00</i>	<i>4,125.00</i>	<i>937.75</i>
<i>Taxes for county,</i>	<i>1,792.01</i>	<i>694.70</i>	<i>3,845.60</i>	<i>1,040.46</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>215.13</i>	<i>50.00</i>	<i>356.04</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$17,029.01	\$16,529.70	\$27,344.39	\$15,039.48
Premiums,	—	—	—	—
Municipal indebtedness,	16,200.00	3,000.00	3,000.00	6,000.00
Transfers and refunds,	2,682.81	1,572.54	359.20	346.80
Agency, trust, and investment,	3,944.64	2,069.70	8,326.64	1,978.21
Total receipts,	\$39,856.46	\$23,171.94	\$39,030.23	\$23,364.49
Balance on hand, including funds,	325.72	1,424.48	12,124.94	817.11
GRAND TOTAL,	\$40,182.18	\$24,596.42	\$51,155.17	\$24,181.60

Graded According to Population of 1910 — Continued.

GROUP 41.

PAYMENTS.	Wellfleet POPULATION 1,022	Southwick POPULATION 1,020	Wenham POPULATION 1,010	Charlemont POPULATION 1,001
Maintenance,	\$13,553.46	\$14,561.71	\$22,539.72	\$12,668.89
<i>Departmental,</i>	<i>13,349.68</i>	<i>14,452.21</i>	<i>22,203.67</i>	<i>12,668.89</i>
General government,	1,739.00	1,242.37	2,261.32	946.80
Protection of persons and property,	819.77	250.03	3,400.82	130.26
Health and sanitation,	59.50	336.40	389.04	173.75
Highways,	2,646.24	3,394.90	4,904.82	3,297.82
Charities,	1,394.38	919.93	771.20	603.26
Soldiers' benefits,	472.00	494.00	1,223.00	108.00
Education,	5,431.50	6,569.82	8,260.01	7,185.41
Libraries,	289.81	286.66	541.30	179.29
Recreation,	310.74	—	101.54	—
Unclassified,	186.74	988.10	350.62	44.30
<i>Public service enterprises,</i>	<i>34.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	34.79	—	—	—
<i>Cemeteries,</i>	<i>168.99</i>	<i>53.50</i>	<i>336.05</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>26.00</i>	<i>—</i>	<i>—</i>
Interest,	1,060.10	330.95	215.33	128.40
<i>Loans, general purposes,</i>	<i>1,060.10</i>	<i>330.96</i>	<i>215.33</i>	<i>128.40</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,003.11	740.91	5,932.81	2,289.87
<i>Departmental,</i>	<i>1,003.11</i>	<i>740.91</i>	<i>5,932.81</i>	<i>2,289.87</i>
General government,	—	—	—	—
Protection of persons and property,	—	212.23	357.63	—
Health and sanitation,	1,003.11	—	—	—
Highways,	—	528.68	5,433.91	1,900.00
Charities,	—	—	—	—
Education,	—	—	141.27	389.87
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	17,015.13	4,300.00	4,000.00	6,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,615.13</i>	<i>1,300.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>14,500.00</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	224.05	1,087.34	359.20	140.40
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>224.05</i>	<i>1,087.34</i>	<i>359.20</i>	<i>140.40</i>
Refunds,	2,458.76	485.20	—	206.40
Agency, trust, and investment,	3,929.51	2,097.70	8,388.05	1,978.21
<i>Taxes and licenses for State,</i>	<i>1,937.50</i>	<i>1,325.00</i>	<i>4,125.00</i>	<i>937.75</i>
<i>Taxes for county,</i>	<i>1,792.01</i>	<i>694.70</i>	<i>3,847.60</i>	<i>1,040.46</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>200.00</i>	<i>78.00</i>	<i>417.45</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$14,613.56	\$14,892.67	\$22,755.05	\$12,797.29
Permanent debt (except from sinking funds),	2,515.13	1,300.00	1,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,003.11	740.91	5,932.81	2,289.87
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	14,500.00	3,000.00	3,000.00	6,000.00
Transfers (except to sinking funds) and refunds,	2,682.81	1,572.54	359.20	346.80
Agency, trust, and investment,	3,929.51	2,097.70	8,388.05	1,978.21
Total payments,	\$39,244.12	\$23,603.82	\$41,435.11	\$23,412.17
Balance on hand, including funds,	938.06	992.60	9,720.06	769.43
GRAND TOTAL,	\$40,182.18	\$24,596.42	\$51,155.17	\$24,181.60

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 42.

RECEIPTS.	Berkley POPULATION 999	Russell POPULATION 965	Norfolk POPULATION 960	Ashfield POPULATION 959
REVENUE.	\$12,019.06	\$28,970.29	\$18,019.31	\$17,375.17
General,	9,977.23	26,232.18	16,670.28	13,394.33
<i>Taxes,</i>	<i>7,043.58</i>	<i>23,761.45</i>	<i>13,147.83</i>	<i>11,238.20</i>
Property and poll,	6,535.60	14,254.92	12,388.31	10,913.24
Corporation, bank, etc.,	507.98	9,496.53	759.52	324.96
<i>Licenses and permits,</i>	<i>30.00</i>	<i>453.00</i>	<i>976.00</i>	<i>3.00</i>
<i>Fines and forfeits,</i>	<i>80.00</i>	<i>127.37</i>	<i>5.00</i>	—
<i>Grants and gifts,</i>	<i>2,823.65</i>	<i>1,900.36</i>	<i>2,541.45</i>	<i>2,153.13</i>
For expenses,	2,679.65	1,761.36	2,541.45	2,153.13
For outlays,	144.00	139.00	—	—
<i>All other,</i>	—	—	—	—
Commercial,	2,041.83	2,738.11	1,349.03	3,980.84
<i>Special assessments,</i>	—	—	<i>149.69</i>	—
To meet expenses,	—	—	149.69	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>500.00</i>	<i>1,669.42</i>	—	—
<i>Departmental,</i>	<i>1,413.36</i>	<i>399.18</i>	<i>838.66</i>	<i>3,721.95</i>
General government,	—	—	88.25	117.20
Protection of persons and property,	213.12	5.00	543.71	15.00
Health and sanitation,	—	—	—	—
Highways,	—	—	—	53.80
Charities,	569.89	30.80	37.00	1,340.55
Soldiers' benefits,	416.00	343.00	164.00	654.00
Education,	189.50	16.00	5.70	1,156.00
Libraries,	—	4.38	—	—
Recreation,	—	—	—	—
Unclassified,	24.85	—	—	385.40
<i>Public service enterprises,</i>	—	<i>584.37</i>	—	—
Electric light,	—	—	—	—
Water,	—	584.37	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>16.00</i>	—	—
<i>Interest,</i>	<i>128.47</i>	<i>69.14</i>	<i>560.68</i>	<i>268.89</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	117.45	9.14	205.39	54.00
All other,	11.02	60.00	155.29	204.89
NON-REVENUE.	\$7,876.35	\$47,615.03	\$19,568.26	\$15,995.77
Offsets to outlays,	—	3,500.00	1,000.00	—
<i>Departmental,</i>	—	<i>3,500.00</i>	<i>1,000.00</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	6,500.00	41,577.78	16,000.00	13,604.50
<i>Loans, general purposes,</i>	—	<i>5,000.00</i>	<i>2,000.00</i>	—
<i>Loans, public service enterprises,</i>	—	<i>25,000.00</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	<i>5,200.00</i>
<i>Temporary loans (including tax loans),</i>	<i>6,500.00</i>	<i>11,500.00</i>	<i>14,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	<i>404.50</i>
<i>Premiums,</i>	—	<i>77.78</i>	—	—
Transfers,	—	63.89	205.39	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	<i>63.89</i>	<i>205.39</i>	—
Refunds,	9.92	341.16	50.31	17.70
Agency, trust, and investment,	1,366.43	2,132.20	2,312.56	2,373.57
<i>Taxes and licenses for State,</i>	<i>760.00</i>	<i>1,337.50</i>	<i>1,700.00</i>	<i>1,125.00</i>
<i>Taxes for county,</i>	<i>616.43</i>	<i>694.70</i>	<i>612.56</i>	<i>1,248.57</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>100.00</i>	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,019.06	\$32,470.29	\$19,019.31	\$17,375.17
Premiums,	—	77.78	—	—
Municipal indebtedness,	6,500.00	41,500.00	16,000.00	13,604.50
Transfers and refunds,	9.92	405.05	255.70	17.70
Agency, trust, and investment,	1,366.43	2,132.20	2,312.56	2,373.57
Total receipts,	\$19,895.41	\$76,585.32	\$37,587.57	\$33,370.94
Balance on hand, including funds,	9.28	1,932.17	2,095.14	817.21
GRAND TOTAL,	\$19,904.69	\$78,517.49	\$39,682.71	\$34,188.15

Graded According to Population of 1910 — Continued.

GROUP 42.

PAYMENTS.	Berkley POPULATION 999	Russell POPULATION 965	Norfolk POPULATION 960	Ashfield POPULATION 959
Maintenance,	\$10,212.36	\$15,160.30	\$16,373.38	\$15,487.04
<i>Departmental,</i>	<i>10,169.96</i>	<i>14,479.18</i>	<i>16,370.76</i>	<i>15,487.04</i>
General government,	751.44	1,614.75	2,161.21	993.01
Protection of persons and property,	846.12	176.18	2,060.25	327.73
Health and sanitation,	97.00	140.75	194.19	368.70
Highways,	1,597.18	3,265.36	3,460.23	2,910.18
Charities,	1,055.69	1,740.56	588.46	2,185.79
Soldiers' benefits,	498.00	200.00	192.00	552.00
Education,	5,119.25	6,956.87	7,333.98	6,952.30
Libraries,	106.98	232.93	139.85	200.00
Recreation,	—	—	3.00	—
Unclassified,	98.30	151.78	237.59	997.33
<i>Public service enterprises,</i>	<i>—</i>	<i>628.36</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	628.36	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>42.40</i>	<i>52.76</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>2.62</i>	<i>—</i>
Interest,	169.44	1,493.21	525.90	467.75
<i>Loans, general purposes,</i>	<i>169.44</i>	<i>772.37</i>	<i>525.90</i>	<i>457.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>648.84</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>72.00</i>	<i>—</i>	<i>—</i>
Outlays,	388.00	31,339.62	5,253.64	2,296.89
<i>Departmental,</i>	<i>388.00</i>	<i>8,996.29</i>	<i>5,253.64</i>	<i>2,296.89</i>
General government,	100.00	—	—	—
Protection of persons and property,	288.00	290.41	—	200.00
Health and sanitation,	—	—	—	—
Highways,	—	8,705.88	2,602.61	2,011.89
Charities,	—	—	—	85.00
Education,	—	—	2,651.03	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>22,343.33</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	22,343.33	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,607.80	15,140.40	10,000.00	13,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>3,640.40</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,200.00</i>
<i>Temporary loans (including tax loans),</i>	<i>7,500.00</i>	<i>11,500.00</i>	<i>9,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>107.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	63.89	205.39	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>63.89</i>	<i>205.39</i>	<i>—</i>
Refunds,	9.92	341.16	50.31	17.70
Agency, trust, and investment,	1,449.48	2,141.34	2,312.56	2,373.57
<i>Taxes and licenses for State,</i>	<i>750.00</i>	<i>1,337.50</i>	<i>1,700.00</i>	<i>1,135.00</i>
<i>Taxes for county,</i>	<i>616.43</i>	<i>694.70</i>	<i>612.56</i>	<i>1,243.57</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>83.05</i>	<i>109.14</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$10,381.80	\$16,653.51	\$16,899.28	\$15,944.79
Permanent debt (except from sinking funds),	—	3,640.40	1,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	388.00	31,339.62	5,253.64	2,296.89
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	5,200.00
Temporary loans,	7,607.80	11,500.00	9,000.00	8,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	9.92	405.05	255.70	17.70
Agency, trust, and investment,	1,449.48	2,141.34	2,312.56	2,373.57
Total payments,	\$19,837.00	\$65,679.92	\$34,721.18	\$33,832.95
Balance on hand, including funds,	67.69	12,837.57	4,961.53	355.20
GRAND TOTAL,	\$19,904.69	\$78,517.49	\$39,682.71	\$34,188.15

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 43.

RECEIPTS.	Becket POPULATION 959	Lanes- borough POPULATION 947	Gill POPULATION 942	Lynnfield POPULATION 911
REVENUE.	\$13,399.37	\$13,357.99	\$9,409.04	\$25,069.38
General,	11,826.83	11,898.61	8,713.35	20,376.61
Taxes,	9,311.05	9,050.09	6,306.12	16,647.14
Property and poll,	8,641.34	8,959.19	6,272.47	15,619.96
Corporation, bank, etc.,	669.71	90.90	33.65	1,027.18
Licenses and permits,	5.00	—	6.00	932.00
Fines and forfeits,	186.50	20.12	—	85.00
Grants and gifts,	2,324.28	2,828.40	2,401.23	2,712.47
For expenses,	2,289.28	2,828.40	2,336.23	2,466.22
For outlays,	35.00	—	65.00	246.25
All other,	—	—	—	—
Commercial,	1,572.54	1,459.38	695.69	4,692.77
Special assessments,	—	—	—	223.72
To meet expenses,	—	—	—	223.72
To meet outlays,	—	—	—	—
Privileges,	—	817.94	—	653.36
Departmental,	1,357.60	479.76	614.61	3,281.36
General government,	—	1.00	—	168.50
Protection of persons and property,	8.75	6.78	112.50	1,760.93
Health and sanitation,	—	—	—	—
Highways,	34.45	17.55	2.35	46.85
Charities,	160.70	51.93	—	—
Soldiers' benefits,	839.00	386.00	228.00	1,156.00
Education,	206.20	16.50	233.50	85.08
Libraries,	—	—	6.46	9.00
Recreation,	—	—	31.80	55.00
Unclassified,	108.50	—	—	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	14.00	—	—	25.00
Interest,	200.94	161.68	81.08	509.33
On sinking funds,	—	—	—	—
On trust and investment funds,	173.46	161.68	54.10	377.58
All other,	27.48	—	26.98	131.75
NON-REVENUE.	\$2,172.52	\$8,642.69	\$5,840.00	\$13,129.67
Offsets to outlays,	9.00	200.00	—	200.00
Departmental,	9.00	200.00	—	200.00
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	—	6,000.00	4,000.00	8,000.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	—	6,000.00	4,000.00	8,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	14.00	—	94.45	164.62
From sinking funds,	—	—	—	—
All other,	14.00	—	94.45	164.62
Refunds,	162.72	150.49	31.30	—
Agency, trust, and investment,	1,986.80	2,292.20	1,714.25	4,765.05
Taxes and licenses for State,	937.50	937.50	812.50	1,612.50
Taxes for county,	1,049.30	1,049.30	901.75	1,104.13
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	305.40	—	2,048.42
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$13,408.37	\$13,557.99	\$9,409.04	\$25,269.38
Premiums,	—	—	—	—
Municipal indebtedness,	—	6,000.00	4,000.00	8,000.00
Transfers and refunds,	176.72	150.49	125.75	164.62
Agency, trust, and investment,	1,986.80	2,292.20	1,714.25	4,765.05
Total receipts,	\$15,571.89	\$22,000.68	\$15,249.04	\$38,199.05
Balance on hand, including funds,	3,435.59	162.13	356.24	4,231.58
GRAND TOTAL,	\$19,007.48	\$22,162.81	\$15,605.28	\$42,430.63

Graded According to Population of 1910 — Continued.

GROUP 43.

PAYMENTS.	Becket POPULATION 959	Lanes- borough POPULATION 947	Gill POPULATION 942	Lynnfield POPULATION 911
Maintenance,	\$11,848.03	\$10,889.34	\$7,455.49	\$18,555.97
<i>Departmental,</i>	<i>11,707.83</i>	<i>10,722.03</i>	<i>7,435.29</i>	<i>18,314.37</i>
General government,	793.08	916.08	593.59	1,906.45
Protection of persons and property,	125.00	65.52	31.90	3,912.05
Health and sanitation,	360.11	256.51	216.64	143.65
Highways,	3,392.76	2,400.71	1,249.07	3,403.77
Charities,	704.73	412.81	—	381.47
Soldiers' benefits,	701.00	335.00	252.00	1,231.00
Education,	5,515.15	6,049.66	4,698.68	6,204.70
Libraries,	50.00	123.41	183.62	857.73
Recreation,	—	—	69.19	74.30
Unclassified,	66.00	162.33	140.60	199.25
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>140.20</i>	<i>130.35</i>	<i>20.20</i>	<i>241.60</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>36.96</i>	<i>—</i>	<i>—</i>
Interest,	—	639.00	349.46	555.32
<i>Loans, general purposes,</i>	<i>—</i>	<i>639.00</i>	<i>349.46</i>	<i>555.32</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,275.55	540.25	143.40	1,962.53
<i>Departmental,</i>	<i>2,275.55</i>	<i>540.25</i>	<i>143.40</i>	<i>1,962.53</i>
General government,	79.65	—	—	200.00
Protection of persons and property,	—	—	143.40	1,325.31
Health and sanitation,	—	—	—	—
Highways,	2,195.90	540.25	—	200.00
Charities,	—	—	—	86.12
Education,	—	—	—	—
Libraries,	—	—	—	151.10
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	5,505.68	5,350.00	14,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,505.68</i>	<i>1,050.00</i>	<i>4,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>4,000.00</i>	<i>4,300.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	14.00	—	94.45	164.62
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>94.45</i>	<i>164.62</i>
<i>All other,</i>	<i>14.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	162.72	150.49	31.30	—
Agency, trust, and investment,	1,986.80	2,342.20	1,768.35	4,435.07
<i>Taxes and licenses for State,</i>	<i>937.50</i>	<i>937.50</i>	<i>812.50</i>	<i>1,612.50</i>
<i>Taxes for county,</i>	<i>1,049.30</i>	<i>1,049.30</i>	<i>901.75</i>	<i>1,104.13</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>305.40</i>	<i>54.10</i>	<i>1,718.44</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$11,848.03	\$11,528.34	\$7,804.95	\$19,111.29
Permanent debt (except from sinking funds),	—	1,505.68	1,050.00	4,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,275.55	540.25	143.40	1,962.53
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	4,000.00	4,300.00	10,000.00
Transfers (except to sinking funds) and refunds,	176.72	150.49	125.75	164.62
Agency, trust, and investment,	1,986.80	2,342.20	1,768.35	4,435.07
Total payments,	\$16,287.10	\$20,066.96	\$15,192.45	\$39,673.51
Balance on hand, including funds,	2,720.38	2,095.85	412.83	2,757.12
GRAND TOTAL,	\$19,007.48	\$22,162.81	\$15,605.23	\$42,430.63

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 44.

RECEIPTS.	Berlin POPULATION 904	Ashby POPULATION 885	Mendon POPULATION 880	Enfield POPULATION 874
REVENUE.	\$15,662.64	\$15,307.03	\$15,225.57	\$15,843.87
General,	10,539.63	13,412.52	13,831.87	14,129.23
<i>Taxes,</i>	<i>7,304.11</i>	<i>10,991.64</i>	<i>10,697.24</i>	<i>9,648.15</i>
Property and poll,	5,559.26	7,136.26	9,899.22	8,707.03
Corporation, bank, etc.,	1,744.85	3,855.38	798.02	941.12
<i>Licenses and permits,</i>	<i>2.00</i>	<i>5.00</i>	<i>12.00</i>	<i>9.00</i>
<i>Fines and forfeits,</i>	<i>.55</i>	<i>15.00</i>	<i>6.37</i>	—
<i>Grants and gifts,</i>	<i>3,232.97</i>	<i>2,400.88</i>	<i>3,116.26</i>	<i>4,472.08</i>
For expenses,	1,791.52	2,366.38	2,516.26	2,492.08
For outlays,	1,441.45	34.50	600.00	1,980.00
All other,	—	—	—	—
Commercial,	5,123.01	1,894.51	1,393.70	1,714.64
<i>Special assessments,</i>	<i>269.33</i>	<i>78.89</i>	—	—
To meet expenses,	269.33	78.89	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,179.16</i>	—	<i>375.61</i>	—
<i>Departmental,</i>	<i>3,107.86</i>	<i>1,044.68</i>	<i>738.55</i>	<i>1,481.76</i>
General government,	158.25	32.00	103.50	99.00
Protection of persons and property,	1,096.65	258.90	44.50	32.08
Health and sanitation,	—	—	10.00	—
Highways,	302.93	36.92	7.88	3.00
Charities,	91.40	75.00	—	—
Soldiers' benefits,	951.00	622.00	463.00	657.00
Education,	484.39	5.18	89.82	653.68
Libraries,	13.74	14.68	7.16	—
Recreation,	—	—	—	—
Unclassified,	9.50	—	12.69	37.00
<i>Public service enterprises,</i>	—	—	<i>11.30</i>	<i>89.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	89.00
All other,	—	—	11.30	—
<i>Cemeteries,</i>	<i>21.00</i>	<i>83.00</i>	<i>10.90</i>	—
<i>Interest,</i>	<i>545.66</i>	<i>687.94</i>	<i>257.84</i>	<i>143.88</i>
On sinking funds,	—	16.99	—	—
On trust and investment funds,	455.66	511.87	65.14	143.88
All other,	90.00	159.08	192.20	—
NON-REVENUE.	\$6,682.11	\$5,672.99	\$9,863.33	\$7,390.72
Offsets to outlays,	10.00	—	—	—
<i>Departmental,</i>	<i>10.00</i>	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	4,000.00	2,000.00	7,300.00	—
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>7,300.00</i>	—
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	690.14	1,074.25	480.41	2,376.00
<i>From sinking funds,</i>	—	—	—	—
All other,	690.14	1,074.25	480.41	2,376.00
Refunds,	5.50	—	2.00	542.97
Agency, trust, and investment,	1,976.47	2,598.74	2,080.92	4,471.75
<i>Taxes and licenses for State,</i>	<i>937.50</i>	<i>1,250.00</i>	<i>1,250.00</i>	<i>1,187.50</i>
<i>Taxes for county,</i>	<i>577.00</i>	<i>687.98</i>	<i>770.00</i>	<i>984.25</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>461.97</i>	<i>660.76</i>	<i>60.92</i>	<i>2,300.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$15,672.64	\$15,307.03	\$15,225.57	\$15,843.87
Premiums,	—	—	—	—
Municipal indebtedness,	4,000.00	2,000.00	7,300.00	—
Transfers and refunds,	695.64	1,074.25	482.41	2,918.97
Agency, trust, and investment,	1,976.47	2,598.74	2,080.92	4,471.75
Total receipts,	\$22,344.75	\$20,980.02	\$25,088.90	\$23,234.59
Balance on hand, including funds,	1,322.49	3,589.87	35.33	2,927.82
GRAND TOTAL,	\$23,667.24	\$24,569.89	\$25,124.23	\$26,162.41

Graded According to Population of 1910 — Continued.

GROUP 44.

PAYMENTS.	Berlin POPULATION 904	Ashby POPULATION 885	Mendon POPULATION 880	Enfield POPULATION 874
Maintenance,	\$15,133.40	\$13,199.68	\$12,560.18	\$13,588.03
<i>Departmental,</i>	<i>14,838.65</i>	<i>12,924.88</i>	<i>12,355.67</i>	<i>13,086.03</i>
General government,	894.72	527.15	1,554.91	1,146.75
Protection of persons and property,	2,243.56	1,192.12	440.25	416.93
Health and sanitation,	91.85	414.05	178.73	153.62
Highways,	2,388.85	2,981.21	2,341.58	2,961.17
Charities,	866.29	75.26	1,117.27	458.98
Soldiers' benefits,	837.94	624.00	300.00	537.00
Education,	6,964.72	6,368.69	6,094.32	7,087.77
Libraries,	167.34	444.49	225.57	219.16
Recreation,	200.00	168.29	—	—
Unclassified,	183.38	129.62	103.04	104.65
<i>Public service enterprises,</i>	<i>—</i>	<i>1.50</i>	<i>—</i>	<i>406.12</i>
Electric light,	—	—	—	—
Water,	—	—	—	406.12
All other,	—	1.50	—	—
<i>Cemeteries,</i>	<i>294.75</i>	<i>273.30</i>	<i>204.51</i>	<i>95.88</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	98.00	217.44	513.82	80.00
<i>Loans, general purposes,</i>	<i>93.00</i>	<i>217.44</i>	<i>513.82</i>	<i>80.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,814.72	69.00	2,332.11	2,081.60
<i>Departmental,</i>	<i>1,814.72</i>	<i>69.00</i>	<i>2,332.11</i>	<i>2,081.60</i>
General government,	—	—	73.15	—
Protection of persons and property,	—	69.00	286.00	—
Health and sanitation,	—	—	—	—
Highways,	1,814.72	—	1,972.96	2,081.60
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	3,000.00	6,350.00	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,000.00</i>	<i>1,550.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>4,800.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	690.14	1,074.25	480.41	2,376.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>458.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>690.14</i>	<i>616.25</i>	<i>480.41</i>	<i>2,376.00</i>
Refunds,	5.50	—	2.00	542.97
Agency, trust, and investment,	1,576.92	3,256.75	2,046.06	2,473.75
<i>Taxes and licenses for State,</i>	<i>337.50</i>	<i>1,250.00</i>	<i>1,250.00</i>	<i>1,187.50</i>
<i>Taxes for county,</i>	<i>377.00</i>	<i>687.98</i>	<i>770.00</i>	<i>984.25</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>62.42</i>	<i>1,318.77</i>	<i>26.06</i>	<i>302.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$15,231.40	\$13,417.12	\$13,074.00	\$13,668.03
Permanent debt (except from sinking funds),	—	1,000.00	1,550.00	1,000.00
Sinking fund requirements from revenue,	—	458.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,814.72	69.00	2,332.11	2,081.60
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	2,000.00	4,800.00	—
Transfers (except to sinking funds) and refunds,	695.64	616.25	482.41	2,918.97
Agency, trust, and investment,	1,576.92	3,256.75	2,046.06	2,473.75
Total payments,	\$23,318.68	\$20,817.12	\$24,284.58	\$22,142.35
Balance on hand, including funds,	348.56	3,752.77	839.65	4,020.06
GRAND TOTAL,	\$23,667.24	\$24,569.89	\$25,124.23	\$26,162.41

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 45.

RECEIPTS.	Southampton POPULATION 870	Brimfield POPULATION 866	Whately POPULATION 846	Tyngsborough POPULATION 829
REVENUE.	\$11,949.21	\$16,865.95	\$11,065.30	\$18,355.94
General,	10,442.32	13,985.30	8,376.70	13,603.07
<i>Taxes,</i>	<i>6,503.47</i>	<i>11,072.85</i>	<i>6,515.86</i>	<i>10,305.63</i>
Property and poll,	6,391.39	5,581.60	5,880.78	8,401.13
Corporation, bank, etc.,	112.08	5,491.25	635.08	1,904.50
<i>Licenses and permits,</i>	<i>11.00</i>	<i>3.00</i>	<i>188.50</i>	<i>18.00</i>
<i>Fines and forfeits,</i>	<i>45.01</i>	<i>93.43</i>	<i>20.00</i>	<i>2.00</i>
<i>Grants and gifts,</i>	<i>3,882.84</i>	<i>2,816.02</i>	<i>1,652.34</i>	<i>3,277.44</i>
For expenses,	2,626.04	1,999.60	1,652.34	3,277.44
For outlays,	1,256.80	816.42	—	—
All other,	—	—	—	—
Commercial,	1,506.89	2,880.65	2,688.60	4,752.87
<i>Special assessments,</i>	<i>—</i>	<i>77.22</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	77.22	—	—
<i>Privileges,</i>	<i>—</i>	<i>946.97</i>	<i>341.37</i>	<i>1,207.48</i>
<i>Departmental,</i>	<i>622.24</i>	<i>975.23</i>	<i>2,305.07</i>	<i>2,204.49</i>
General government,	106.00	57.50	4.75	61.80
Protection of persons and property,	19.86	9.90	10.00	1,409.49
Health and sanitation,	—	—	—	—
Highways,	21.63	1.45	40.00	478.63
Charities,	30.00	216.92	84.91	15.00
Soldiers' benefits,	348.00	436.00	154.00	192.00
Education,	91.50	241.43	281.00	29.90
Libraries,	5.25	4.83	4.15	17.67
Recreation,	—	—	—	—
Unclassified,	—	7.20	1,726.26	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>32.00</i>	<i>11.05</i>	<i>32.00</i>	<i>26.45</i>
<i>Interest,</i>	<i>852.65</i>	<i>870.18</i>	<i>10.16</i>	<i>1,314.47</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	826.69	695.99	10.16	965.64
All other,	25.96	174.19	—	348.83
NON-REVENUE.	\$5,651.63	\$2,949.13	\$5,400.29	\$13,077.65
Offsets to outlays,	106.00	—	—	—
<i>Departmental,</i>	<i>106.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,944.24	—	3,447.84	4,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,837.44</i>	<i>—</i>	<i>3,000.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>106.80</i>	<i>—</i>	<i>447.84</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	100.00	724.00	8.04	1,824.27
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	100.00	724.00	8.04	1,824.27
Refunds,	322.49	65.24	35.82	3.00
Agency, trust, and investment,	2,178.90	2,159.89	1,908.59	7,250.38
<i>Taxes and licenses for State,</i>	<i>875.00</i>	<i>937.50</i>	<i>937.50</i>	<i>1,000.00</i>
<i>Taxes for county,</i>	<i>735.23</i>	<i>548.45</i>	<i>971.09</i>	<i>550.38</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>578.67</i>	<i>673.94</i>	<i>—</i>	<i>5,700.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,055.21	\$16,865.95	\$11,065.30	\$18,355.94
Premiums,	—	—	—	—
Municipal indebtedness,	2,944.24	—	3,447.84	4,000.00
Transfers and refunds,	422.49	789.24	43.86	1,827.27
Agency, trust, and investment,	2,178.90	2,159.89	1,908.59	7,250.38
Total receipts,	\$17,600.84	\$19,816.08	\$16,465.59	\$31,433.59
Balance on hand, including funds,	2,622.38	8,916.79	2,128.58	2,429.63
GRAND TOTAL,	\$20,223.22	\$28,731.87	\$18,594.17	\$33,863.22

Graded According to Population of 1910 — Continued.

GROUP 45.

PAYMENTS.	Southampton POPULATION 870	Brimfield POPULATION 866	Whately POPULATION 846	Tyngsborough POPULATION 829
Maintenance,	\$11,555.59	\$13,315.38	\$8,459.26	\$17,673.85
<i>Departmental,</i>	<i>11,424.84</i>	<i>13,127.88</i>	<i>8,329.45</i>	<i>17,576.16</i>
General government,	1,319.08	1,703.95	1,075.49	1,281.71
Protection of persons and property,	217.66	309.30	145.09	2,889.54
Health and sanitation,	136.63	160.29	165.95	230.60
Highways,	2,533.39	2,744.24	2,340.20	4,515.06
Charities,	1,294.53	529.50	325.93	239.17
Soldiers' benefits,	358.00	444.00	144.00	576.50
Education,	5,144.67	6,026.16	3,867.14	7,276.91
Libraries,	264.12	743.97	205.65	424.08
Recreation,	15.15	19.91	—	1.00
Unclassified,	141.61	446.56	60.00	140.58
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>129.90</i>	<i>187.50</i>	<i>129.81</i>	<i>70.65</i>
<i>Administration of trust funds,</i>	<i>.85</i>	<i>—</i>	<i>—</i>	<i>28.06</i>
Interest,	392.84	—	253.64	214.13
<i>Loans, general purposes,</i>	<i>392.84</i>	<i>—</i>	<i>253.64</i>	<i>214.13</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,148.66	3,881.21	1,329.54	—
<i>Departmental,</i>	<i>2,148.66</i>	<i>3,881.21</i>	<i>1,329.54</i>	<i>—</i>
General government,	—	—	816.54	—
Protection of persons and property,	46.45	222.00	—	—
Health and sanitation,	—	—	—	—
Highways,	2,102.21	3,659.21	513.00	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,503.50	—	4,118.60	3,350.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>—</i>	<i>500.00</i>	<i>350.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,000.00</i>	<i>—</i>	<i>3,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>3.50</i>	<i>—</i>	<i>618.60</i>	<i>—</i>
Transfers,	100.00	724.00	8.04	1,824.27
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>100.00</i>	<i>724.00</i>	<i>8.04</i>	<i>1,824.27</i>
Refunds,	322.49	65.24	35.82	3.00
Agency, trust, and investment,	3,018.43	2,606.08	1,910.71	6,811.02
<i>Taxes and licenses for State,</i>	<i>875.00</i>	<i>937.50</i>	<i>937.50</i>	<i>1,000.00</i>
<i>Taxes for county,</i>	<i>725.23</i>	<i>548.45</i>	<i>971.09</i>	<i>550.38</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,418.20</i>	<i>1,120.13</i>	<i>2.12</i>	<i>5,260.64</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$11,948.43	\$13,315.38	\$8,712.90	\$17,887.98
Permanent debt (except from sinking funds),	500.00	—	500.00	350.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,148.66	3,881.21	1,329.54	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,003.50	—	3,618.60	3,000.00
Transfers (except to sinking funds) and refunds,	422.49	789.24	43.86	1,827.27
Agency, trust, and investment,	3,018.43	2,606.08	1,910.71	6,811.02
Total payments,	\$20,041.51	\$20,591.91	\$16,115.61	\$29,876.27
<i>Balance on hand, including funds,</i>	<i>181.71</i>	<i>8,139.96</i>	<i>2,478.56</i>	<i>3,986.96</i>
GRAND TOTAL,	\$20,223.22	\$28,731.87	\$18,594.17	\$33,863.22

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 46.

RECEIPTS.	Princeton POPULATION 818	Dover POPULATION 798	Royalston POPULATION 792	Granville POPULATION 781
REVENUE.	\$18,171.27	\$41,302.80	\$19,322.22	\$13,121.39
General,	16,880.56	38,288.59	16,823.63	12,331.60
Taxes,	15,115.89	38,288.59	14,168.45	9,720.72
Property and poll,	10,621.43	24,561.32	12,822.89	9,433.51
Corporation, bank, etc.,	4,494.46	13,727.27	1,345.56	287.21
Licenses and permits,	8.00	—	2.00	—
Fines and forfeits,	—	—	44.44	—
Grants and gifts,	1,756.67	—	2,608.74	2,610.88
For expenses,	1,756.67	—	1,762.84	2,610.88
For outlays,	—	—	845.90	—
All other,	—	—	—	—
Commercial,	1,290.71	3,014.21	2,498.59	789.79
Special assessments,	24.42	866.60	—	—
To meet expenses,	24.42	866.60	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	583.49	1,460.61	772.97	637.29
General government,	118.24	89.75	123.75	12.00
Protection of persons and property,	14.25	650.12	22.82	25.00
Health and sanitation,	—	—	—	—
Highways,	—	24.24	5.40	—
Charities,	—	—	48.00	—
Soldiers' benefits,	447.00	480.00	432.00	380.00
Education,	—	206.00	141.00	217.50
Libraries,	—	9.00	—	2.79
Recreation,	—	—	—	—
Unclassified,	4.00	1.50	—	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	12.03	—	—	—
Interest,	670.77	687.00	1,725.62	152.50
On sinking funds,	—	—	—	—
On trust and investment funds,	537.28	476.75	1,647.53	—
All other,	133.49	210.25	78.09	152.50
NON-REVENUE.	\$12,263.67	\$32,510.24	\$11,785.29	\$6,847.41
Offsets to outlays,	25.00	—	—	—
Departmental,	25.00	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	6,000.00	20,000.00	10,000.00	5,000.00
Loans, general purposes,	1,000.00	—	—	—
Loans, public service enterprises,	2,000.00	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	2,000.00	—
Temporary loans (including tax loans),	3,000.00	20,000.00	8,000.00	5,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	113.06	288.30	—	474.47
From sinking funds,	—	—	—	—
All other,	113.06	288.30	—	474.47
Refunds,	—	6.25	34.80	85.12
Agency, trust, and investment,	6,125.61	12,215.69	1,750.49	1,287.82
Taxes and licenses for State,	2,000.00	8,312.50	1,062.50	812.50
Taxes for county,	1,232.00	3,703.19	654.00	475.32
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	2,893.61	200.00	33.99	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$18,196.27	\$41,302.80	\$19,322.22	\$13,121.39
Premiums,	—	—	—	—
Municipal indebtedness,	6,000.00	20,000.00	10,000.00	5,000.00
Transfers and refunds,	113.06	294.55	34.80	559.59
Agency, trust, and investment,	6,125.61	12,215.69	1,750.49	1,287.82
Total receipts,	\$30,434.94	\$73,813.04	\$31,107.51	\$19,968.80
Balance on hand, including funds,	6,920.59	2,685.14	1,266.78	60.52
GRAND TOTAL,	\$37,355.53	\$76,498.18	\$32,374.29	\$20,029.32

Graded According to Population of 1910 — Continued.

GROUP 46.

PAYMENTS.	Princeton POPULATION 818	Dover POPULATION 798	Royalston POPULATION 792	Granville POPULATION 781
Maintenance,	\$14,620.94	\$30,190.03	\$13,080.23	\$11,547.51
<i>Departmental,</i>	<i>14,464.23</i>	<i>29,713.37</i>	<i>12,905.10</i>	<i>11,547.51</i>
General government,	952.34	3,708.24	907.03	1,108.98
Protection of persons and property,	989.75	4,671.48	653.77	112.48
Health and sanitation,	336.74	177.25	187.35	228.24
Highways,	3,527.35	5,892.44	1,836.99	3,373.68
Charities,	820.07	517.63	1,563.27	308.97
Soldiers' benefits,	324.00	448.00	465.00	344.00
Education,	6,628.17	11,975.47	6,370.10	5,378.97
Libraries,	650.02	611.41	285.16	450.06
Recreation,	28.87	1,267.09	9.83	—
Unclassified,	206.92	444.36	626.60	242.13
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>156.71</i>	<i>476.66</i>	<i>165.13</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest,	165.63	1,295.08	380.66	346.01
<i>Loans, general purposes,</i>	<i>165.63</i>	<i>1,295.08</i>	<i>380.66</i>	<i>346.01</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,981.76	1,933.33	1,857.63	147.00
<i>Departmental,</i>	<i>2,470.37</i>	<i>1,933.33</i>	<i>1,857.63</i>	<i>147.00</i>
General government,	393.69	—	214.47	—
Protection of persons and property,	85.18	1,017.12	199.50	147.00
Health and sanitation,	—	—	—	—
Highways,	1,937.90	797.04	1,358.30	—
Charities,	—	—	—	—
Education,	—	—	85.36	—
Libraries,	—	119.17	—	—
Recreation,	53.60	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,511.39</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	2,511.39	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	20,257.44	12,500.00	5,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>257.44</i>	<i>4,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>20,000.00</i>	<i>6,500.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	113.06	288.30	—	474.47
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>113.06</i>	<i>288.30</i>	<i>—</i>	<i>474.47</i>
Refunds,	—	6.25	34.80	85.12
Agency, trust, and investment,	6,315.89	13,599.44	1,750.00	1,287.82
<i>Taxes and licenses for State,</i>	<i>2,000.00</i>	<i>8,312.50</i>	<i>1,062.50</i>	<i>812.50</i>
<i>Taxes for county,</i>	<i>1,232.00</i>	<i>3,703.19</i>	<i>654.00</i>	<i>475.32</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,083.89</i>	<i>1,583.75</i>	<i>33.50</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$14,786.57	\$31,485.11	\$13,460.89	\$11,893.52
Permanent debt (except from sinking funds),	2,000.00	257.44	4,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,981.76	1,933.33	1,857.63	147.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	2,000.00	—
Temporary loans,	3,000.00	20,000.00	6,500.00	5,000.00
Transfers (except to sinking funds) and refunds,	113.06	294.55	34.80	559.59
Agency, trust, and investment,	6,315.89	13,599.44	1,750.00	1,287.82
Total payments,	\$31,197.28	\$67,569.87	\$29,603.32	\$18,887.93
<i>Balance on hand, including funds,</i>	<i>6,158.25</i>	<i>8,928.31</i>	<i>2,770.97</i>	<i>1,141.39</i>
GRAND TOTAL,	\$37,355.53	\$76,498.18	\$32,374.29	\$20,029.32

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 47.

RECEIPTS.	Bolton POPULATION 764	Granby POPULATION 761	Petersham POPULATION 757	Bernardston POPULATION 741
REVENUE.	\$14,475.71	\$12,303.75	\$27,773.31	\$14,684.91
General,	11,893.37	11,412.33	25,205.22	11,745.78
<i>Taxes,</i>	<i>9,092.47</i>	<i>8,865.43</i>	<i>20,864.75</i>	<i>8,692.79</i>
Property and poll,	8,922.22	7,809.58	20,156.56	8,010.72
Corporation, bank, etc.,	170.25	1,055.85	708.19	682.07
<i>Licenses and permits,</i>	<i>2.00</i>	<i>8.00</i>	<i>227.00</i>	<i>308.75</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>5.00</i>
<i>Grants and gifts,</i>	<i>2,798.90</i>	<i>2,532.90</i>	<i>4,113.47</i>	<i>2,739.24</i>
For expenses,	2,798.90	2,532.90	2,175.92	2,239.24
For outlays,	—	—	1,937.55	500.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,582.34	891.42	2,568.09	2,939.13
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>75.83</i>	<i>—</i>
To meet expenses,	—	—	75.83	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>189.23</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,686.23</i>	<i>450.93</i>	<i>1,968.58</i>	<i>577.33</i>
General government,	102.05	—	84.90	21.00
Protection of persons and property,	872.76	—	7.37	—
Health and sanitation,	—	—	—	—
Highways,	1.50	—	45.76	—
Charities,	—	—	440.39	60.00
Soldiers' benefits,	472.00	138.00	468.00	120.00
Education,	200.69	310.31	922.16	320.37
Libraries,	37.23	2.62	—	29.96
Recreation,	—	—	—	26.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>23.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	23.00	—	—	—
<i>Cemeteries,</i>	<i>6.00</i>	<i>40.00</i>	<i>3.00</i>	<i>—</i>
<i>Interest,</i>	<i>867.11</i>	<i>211.26</i>	<i>520.68</i>	<i>2,361.80</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	841.34	180.02	317.42	2,361.80
All other,	25.77	31.24	203.26	—
NON-REVENUE.	\$8,921.20	\$5,689.61	\$13,056.89	\$8,029.34
Offsets to outlays,	—	—	3,500.00	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,500.00	3,500.00	7,000.00	4,921.36
<i>Loans, general purposes,</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>3,500.00</i>	<i>7,000.00</i>	<i>4,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>421.36</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	223.70	—	—	711.60
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>223.70</i>	<i>—</i>	<i>—</i>	<i>711.60</i>
Refunds,	20.00	89.38	57.89	37.86
Agency, trust, and investment,	2,177.50	2,100.23	2,499.00	2,358.52
<i>Taxes and licenses for State,</i>	<i>812.50</i>	<i>875.00</i>	<i>1,575.00</i>	<i>912.50</i>
<i>Taxes for county,</i>	<i>500.00</i>	<i>725.23</i>	<i>924.00</i>	<i>901.75</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>865.00</i>	<i>500.00</i>	<i>—</i>	<i>544.27</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$14,475.71	\$12,303.75	\$31,273.31	\$14,684.91
Premiums,	—	—	—	—
Municipal indebtedness,	6,500.00	3,500.00	7,000.00	4,921.36
Transfers and refunds,	243.70	89.38	57.89	749.46
Agency, trust, and investment,	2,177.50	2,100.23	2,499.00	2,358.52
Total receipts,	\$23,396.91	\$17,993.36	\$40,830.20	\$22,714.25
<i>Balance on hand, including funds,</i>	<i>1,545.48</i>	<i>1,782.78</i>	<i>8,888.60</i>	<i>2,485.75</i>
GRAND TOTAL,	\$24,942.39	\$19,776.14	\$49,718.80	\$25,200.00

Graded According to Population of 1910 — Continued.

GROUP 47.

PAYMENTS.	Bolton POPULATION 764	Granby POPULATION 761	Petersham POPULATION 757	Bernardston POPULATION 741
Maintenance,	\$13,637.30	\$11,258.11	\$19,858.27	\$11,113.79
<i>Departmental,</i>	<i>13,353.95</i>	<i>11,047.36</i>	<i>19,710.27</i>	<i>11,110.79</i>
General government,	596.66	1,322.55	1,389.25	825.24
Protection of persons and property,	1,546.09	72.07	522.42	66.43
Health and sanitation,	64.91	158.85	294.02	145.00
Highways,	1,723.40	2,363.60	3,231.88	1,889.53
Charities,	1,178.03	100.00	2,764.63	801.04
Soldiers' benefits,	553.00	120.00	607.00	312.90
Education,	7,011.78	6,529.19	10,321.04	5,013.43
Libraries,	542.75	251.26	181.44	933.55
Recreation,	—	—	6.20	883.59
Unclassified,	137.33	129.84	392.39	240.08
<i>Public service enterprises,</i>	<i>11.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	11.50	—	—	—
<i>Cemeteries,</i>	<i>126.85</i>	<i>210.75</i>	<i>148.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>145.00</i>	<i>—</i>	<i>—</i>	<i>3.00</i>
Interest,	199.46	81.94	601.70	302.95
<i>Loans, general purposes,</i>	<i>199.46</i>	<i>81.94</i>	<i>601.70</i>	<i>302.95</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	782.05	—	9,071.50	1,006.45
<i>Departmental,</i>	<i>573.65</i>	<i>—</i>	<i>9,071.50</i>	<i>1,006.45</i>
General government,	133.00	—	—	—
Protection of persons and property,	—	—	480.58	—
Health and sanitation,	—	—	—	—
Highways,	14.45	—	7,510.92	1,006.45
Charities,	—	—	—	—
Education,	335.20	—	1,080.00	—
Libraries,	91.00	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>208.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	208.40	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,000.00	3,500.00	8,874.00	6,279.75
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>3,500.00</i>	<i>8,874.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>279.75</i>
Transfers,	223.70	—	—	711.60
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>223.70</i>	<i>—</i>	<i>—</i>	<i>711.60</i>
Refunds,	20.00	89.38	57.89	37.86
Agency, trust, and investment,	1,982.79	2,100.23	2,590.08	3,576.87
<i>Taxes and licenses for State,</i>	<i>812.50</i>	<i>875.00</i>	<i>1,575.00</i>	<i>912.50</i>
<i>Taxes for county,</i>	<i>500.00</i>	<i>725.23</i>	<i>924.00</i>	<i>901.75</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>670.29</i>	<i>500.00</i>	<i>91.08</i>	<i>1,762.62</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$13,836.76	\$11,340.05	\$20,459.97	\$11,416.74
Permanent debt (except from sinking funds),	2,000.00	—	—	1,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	9,071.50	1,006.45
Outlays,	782.05	—	—	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	3,500.00	8,874.00	5,279.75
Transfers (except to sinking funds) and refunds,	243.70	89.38	57.89	749.46
Agency, trust, and investment,	1,982.79	2,100.23	2,590.08	3,576.87
Total payments,	\$22,845.30	\$17,029.66	\$41,063.44	\$23,029.27
Balance on hand, including funds,	2,097.09	2,746.48	8,665.36	2,170.73
GRAND TOTAL,	\$24,942.39	\$19,776.14	\$49,718.80	\$25,200.00

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 48.

RECEIPTS.	Dana POPULATION 736	Leverett POPULATION 728	Boxford POPULATION 718	Blandford POPULATION 717
REVENUE.	\$12,884.89	\$9,243.42	\$17,343.32	\$9,924.59
General,	11,514.04	8,587.46	13,058.01	9,347.47
<i>Taxes,</i>	<i>7,731.27</i>	<i>5,351.00</i>	<i>11,567.94</i>	<i>7,099.58</i>
Property and poll,	7,400.20	5,281.12	9,670.07	6,820.42
Corporation, bank, etc.,	331.07	69.88	1,897.87	279.16
<i>Licenses and permits,</i>	<i>758.00</i>	<i>2.00</i>	<i>1.00</i>	—
<i>Fines and forfeits,</i>	<i>.79</i>	<i>20.00</i>	<i>38.71</i>	—
<i>Grants and gifts,</i>	<i>3,023.98</i>	<i>3,214.46</i>	<i>1,460.36</i>	<i>2,247.89</i>
For expenses,	2,298.98	2,439.46	1,150.36	2,188.09
For outlays,	725.00	775.00	300.00	59.80
<i>All other,</i>	—	—	—	—
Commercial,	1,370.85	655.96	4,285.31	577.12
<i>Special assessments,</i>	—	—	<i>322.82</i>	—
To meet expenses,	—	—	322.82	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>1,301.81</i>	<i>590.11</i>	<i>3,745.77</i>	<i>577.83</i>
General government,	12.00	20.75	54.25	36.23
Protection of persons and property,	1.38	16.24	1,889.28	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	208.90	15.00	1,236.74	—
Soldiers' benefits,	1,034.00	490.00	332.00	238.00
Education,	35.00	45.00	233.50	83.60
Libraries,	10.53	3.12	—	12.49
Recreation,	—	—	—	—
Unclassified,	—	—	—	7.50
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>14.50</i>	—	—	—
<i>Interest,</i>	<i>54.54</i>	<i>65.85</i>	<i>216.72</i>	<i>199.30</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	54.54	8.05	152.98	—
All other,	—	57.80	63.74	199.30
NON-REVENUE.	\$13,883.80	\$5,287.41	\$8,436.54	\$7,048.75
Offsets to outlays,	—	—	65.00	—
<i>Departmental,</i>	—	—	<i>65.00</i>	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	12,500.00	4,000.00	4,000.00	5,543.37
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	<i>6,500.00</i>	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>4,000.00</i>	<i>4,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	<i>2,543.37</i>
<i>Premiums,</i>	—	—	—	—
Transfers,	—	100.64	126.30	—
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	<i>100.64</i>	<i>126.30</i>	—
Refunds,	29.30	—	72.07	118.50
Agency, trust, and investment,	1,360.50	1,186.77	4,173.17	1,386.88
<i>Taxes and licenses for State,</i>	<i>937.50</i>	<i>562.50</i>	<i>2,187.50</i>	<i>875.00</i>
<i>Taxes for county,</i>	<i>423.00</i>	<i>624.27</i>	<i>1,985.67</i>	<i>511.88</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,884.89	\$9,213.42	\$17,408.32	\$9,924.59
Premiums,	—	—	—	—
Municipal indebtedness,	12,500.00	4,000.00	4,000.00	5,543.37
Transfers and refunds,	29.30	100.64	198.37	118.50
Agency, trust, and investment,	1,360.50	1,186.77	4,173.17	1,386.88
Total receipts,	\$26,774.69	\$14,530.83	\$25,779.86	\$16,973.34
<i>Balance on hand, including funds,</i>	<i>4,842.06</i>	<i>549.39</i>	<i>3,405.02</i>	<i>224.05</i>
GRAND TOTAL,	\$31,616.75	\$15,080.22	\$29,184.88	\$17,197.39

Graded According to Population of 1910 — Continued.

GROUP 48.

PAYMENTS.	Dana POPULATION 736	Leverett POPULATION 728	Boxford POPULATION 718	Blandford POPULATION 717
Maintenance,	\$10,698.33	\$7,210.98	\$14,076.83	\$11,222.41
<i>Departmental,</i>	<i>10,580.53</i>	<i>7,165.98</i>	<i>14,072.83</i>	<i>11,146.86</i>
General government,	716.94	489.80	1,156.57	1,097.65
Protection of persons and property,	484.01	146.61	3,271.10	55.68
Health and sanitation,	50.65	57.50	491.67	214.05
Highways,	1,701.08	1,094.18	3,225.25	3,645.22
Charities,	1,208.88	620.29	1,029.25	592.64
Soldiers' benefits,	1,047.50	411.00	320.00	264.00
Education,	5,114.21	4,105.57	4,266.49	4,934.94
Libraries,	61.12	108.33	153.00	306.00
Recreation,	—	—	—	—
Unclassified,	196.14	132.70	159.50	36.68
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>117.80</i>	<i>45.00</i>	<i>—</i>	<i>75.55</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>4.00</i>	<i>—</i>
Interest,	716.27	83.83	66.65	355.73
<i>Loans, general purposes,</i>	<i>716.27</i>	<i>83.83</i>	<i>66.65</i>	<i>355.73</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	699.60	1,324.78	5,968.44	448.12
<i>Departmental,</i>	<i>699.60</i>	<i>1,324.78</i>	<i>5,968.44</i>	<i>448.12</i>
General government,	—	—	171.73	—
Protection of persons and property,	—	339.34	292.45	140.62
Health and sanitation,	—	—	—	—
Highways,	699.60	985.44	1,938.52	307.50
Charities,	—	—	—	—
Education,	—	—	3,565.74	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,000.00	4,000.00	4,000.00	3,571.44
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>6,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>4,000.00</i>	<i>4,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>71.44</i>
Transfers,	—	100.64	126.30	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>100.64</i>	<i>126.30</i>	<i>—</i>
Refunds,	29.30	—	72.07	118.50
Agency, trust, and investment,	1,360.50	1,186.77	4,199.85	1,386.88
<i>Taxes and licenses for State,</i>	<i>937.50</i>	<i>562.50</i>	<i>2,187.50</i>	<i>875.00</i>
<i>Taxes for county,</i>	<i>423.00</i>	<i>624.27</i>	<i>1,985.67</i>	<i>511.88</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>26.68</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$11,414.60	\$7,294.81	\$14,143.48	\$11,578.14
Permanent debt (except from sinking funds),	500.00	—	—	500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	699.60	1,324.78	5,968.44	448.12
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	6,500.00	—	—	—
Temporary loans,	6,000.00	4,000.00	4,000.00	3,071.44
Transfers (except to sinking funds) and refunds,	29.30	100.64	198.37	118.50
Agency, trust, and investment,	1,360.50	1,186.77	4,199.85	1,386.88
Total payments,	\$26,504.00	\$13,907.00	\$28,510.14	\$17,103.08
Balance on hand, including funds,	5,112.75	1,173.22	674.74	94.31
GRAND TOTAL,	\$31,616.75	\$15,080.22	\$29,184.88	\$17,197.39

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 49.**

RECEIPTS.	Boylston POPULATION 714	Truro POPULATION 655	Richmond POPULATION 650	Hampden POPULATION 645
REVENUE.	\$17,942.72	\$9,127.71	\$15,881.61	\$10,853.26
General,	12,806.69	8,380.88	15,232.43	9,829.84
<i>Taxes,</i>	<i>9,594.17</i>	<i>6,566.14</i>	<i>12,498.34</i>	<i>6,021.65</i>
Property and poll,	7,358.69	6,256.95	11,934.72	5,993.97
Corporation, bank, etc.,	2,235.48	309.19	563.62	27.68
<i>Licenses and permits,</i>	<i>5.00</i>	<i>57.00</i>	—	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>30.50</i>	<i>4.00</i>	—	—
<i>Grants and gifts,</i>	<i>3,177.02</i>	<i>1,753.74</i>	<i>2,734.09</i>	<i>3,802.19</i>
For expenses,	2,400.82	1,753.74	1,747.01	2,752.99
For outlays,	776.20	—	987.08	1,049.20
<i>All other,</i>	—	—	—	—
Commercial,	5,136.03	746.83	649.18	1,023.42
<i>Special assessments,</i>	<i>130.50</i>	—	—	—
To meet expenses,	130.50	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,764.40</i>	<i>215.00</i>	—	—
<i>Departmental,</i>	<i>2,825.97</i>	<i>322.18</i>	<i>578.50</i>	<i>853.89</i>
General government,	34.50	38.00	—	83.00
Protection of persons and property,	—	4.38	—	5.53
Health and sanitation,	—	—	—	—
Highways,	—	—	439.00	—
Charities,	2,383.83	—	—	90.76
Soldiers' benefits,	384.00	144.00	132.00	428.00
Education,	23.64	106.00	—	246.60
Libraries,	—	.94	7.50	—
Recreation,	—	—	—	—
Unclassified,	—	28.86	—	—
<i>Public service enterprises,</i>	<i>23.28</i>	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	23.28	—	—	—
<i>Cemeteries,</i>	<i>190.30</i>	—	—	—
<i>Interest,</i>	<i>201.53</i>	<i>209.65</i>	<i>70.68</i>	<i>169.53</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	145.22	175.35	70.68	131.60
All other,	56.36	34.30	—	37.93
NON-REVENUE.	\$22,146.79	\$5,179.83	\$16,598.29	\$9,613.27
Offsets to outlays,	4.80	—	375.00	2,028.50
<i>Departmental,</i>	—	—	<i>375.00</i>	<i>2,028.50</i>
<i>Public service enterprises,</i>	<i>4.80</i>	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	20,500.00	2,000.00	11,796.36	6,000.00
<i>Loans, general purposes,</i>	<i>2,500.00</i>	—	<i>300.00</i>	—
<i>Loans, public service enterprises,</i>	<i>8,000.00</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	<i>6,700.00</i>	—
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>2,000.00</i>	<i>3,500.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	<i>1,296.36</i>	—
<i>Premiums,</i>	—	—	—	—
Transfers,	93.00	577.71	150.08	103.11
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	93.00	577.71	150.08	103.11
Refunds,	135.51	24.88	588.42	481.67
Agency, trust, and investment,	1,413.48	2,577.24	3,688.43	1,000.09
<i>Taxes and licenses for State,</i>	<i>812.50</i>	<i>637.50</i>	<i>625.00</i>	<i>625.00</i>
<i>Taxes for county,</i>	<i>500.00</i>	<i>635.88</i>	<i>699.53</i>	<i>365.63</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>100.98</i>	<i>1,253.86</i>	<i>2,363.90</i>	<i>9.46</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$17,947.52	\$9,127.71	\$16,256.61	\$12,881.76
Premiums,	—	—	—	—
Municipal indebtedness,	20,500.00	2,000.00	11,796.36	6,000.00
Transfers and refunds,	228.51	602.59	738.50	584.68
Agency, trust, and investment,	1,413.48	2,577.24	3,688.43	1,000.09
Total receipts,	\$40,089.51	\$14,307.54	\$32,479.90	\$20,466.53
<i>Balance on hand, including funds,</i>	<i>1,949.30</i>	<i>1,563.68</i>	<i>912.32</i>	<i>805.10</i>
GRAND TOTAL,	\$42,038.81	\$15,871.22	\$33,392.22	\$21,271.63

Graded According to Population of 1910 — Continued.

GROUP 49.

PAYMENTS.	Boylston POPULATION 714	Truro POPULATION 655	Richmond POPULATION 650	Hampden POPULATION 645
Maintenance,	\$19,173.08	\$7,701.98	\$10,444.76	\$7,613.62
<i>Departmental,</i>	<i>18,645.81</i>	<i>7,599.18</i>	<i>10,435.13</i>	<i>7,495.51</i>
General government,	1,370.05	719.17	566.03	924.54
Protection of persons and property,	604.84	98.62	34.15	56.25
Health and sanitation,	348.54	80.95	143.00	153.80
Highways,	4,060.89	1,886.56	3,748.20	998.82
Charities,	3,290.23	722.50	879.47	203.74
Soldiers' benefits,	396.00	144.00	132.00	457.00
Education,	7,457.27	3,633.85	4,678.76	4,487.64
Libraries,	672.37	241.83	197.62	146.12
Recreation,	156.37	—	—	—
Unclassified,	289.25	71.70	55.90	67.60
<i>Public service enterprises,</i>	<i>33.76</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	23.76	—	—	—
Water,	—	—	—	—
All other,	10.00	—	—	—
<i>Cemeteries,</i>	<i>493.51</i>	<i>102.80</i>	<i>9.63</i>	<i>118.11</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	245.16	130.74	501.94	302.75
<i>Loans, general purposes,</i>	<i>245.16</i>	<i>130.74</i>	<i>501.94</i>	<i>302.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	9,103.54	870.04	3,170.92	1,268.03
<i>Departmental,</i>	<i>1,236.57</i>	<i>870.04</i>	<i>3,170.92</i>	<i>1,268.03</i>
General government,	161.37	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	35.00	—	—
Highways,	541.53	—	3,170.92	1,268.03
Charities,	150.00	—	—	—
Education,	—	—	—	—
Libraries,	—	835.04	—	—
Recreation,	383.67	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>7,866.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	7,866.97	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	3,000.00	13,153.50	7,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>6,700.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>2,000.00</i>	<i>3,500.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>1,953.50</i>	<i>—</i>
Transfers,	93.00	577.71	150.08	103.11
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>93.00</i>	<i>577.71</i>	<i>150.08</i>	<i>103.11</i>
Refunds,	135.51	24.88	588.42	481.57
Agency, trust, and investment,	1,465.70	2,577.24	3,688.43	1,008.38
<i>Taxes and licenses for State,</i>	<i>812.50</i>	<i>687.50</i>	<i>625.00</i>	<i>625.00</i>
<i>Taxes for county,</i>	<i>500.00</i>	<i>635.88</i>	<i>699.53</i>	<i>365.63</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>153.20</i>	<i>1,253.86</i>	<i>2,363.90</i>	<i>17.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$19,418.24	\$7,832.72	\$10,946.70	\$7,916.37
Permanent debt (except from sinking funds),	—	1,000.00	1,000.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	9,103.54	870.04	3,170.92	1,268.03
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	6,700.00	—
Temporary loans,	10,000.00	2,000.00	5,453.50	7,000.00
Transfers (except to sinking funds) and refunds,	228.51	602.59	738.50	584.68
Agency, trust, and investment,	1,465.70	2,577.24	3,688.43	1,008.38
Total payments,	\$40,215.99	\$14,882.59	\$31,598.05	\$17,777.46
Balance on hand, including funds,	1,822.82	988.63	1,694.17	3,494.17
GRAND TOTAL,	\$42,038.81	\$15,871.22	\$33,392.22	\$21,271.63

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 50.

RECEIPTS.	New Salem POPULATION 639	Cummington POPULATION 637	Brewster POPULATION 631	Egremont POPULATION 605
REVENUE.	\$12,646.15	\$10,781.36	\$27,146.87	\$6,748.24
General,	11,131.42	10,155.96	25,970.91	6,554.49
<i>Taxes,</i>	<i>7,142.09</i>	<i>6,995.61</i>	<i>24,079.73</i>	<i>5,259.10</i>
Property and poll,	6,749.65	6,352.36	11,000.01	5,177.84
Corporation, bank, etc.,	392.44	643.25	13,079.72	61.26
<i>Licenses and permits,</i>	<i>1.00</i>	<i>1.00</i>	<i>11.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>90.00</i>	<i>6.32</i>
<i>Grants and gifts,</i>	<i>3,988.33</i>	<i>3,159.35</i>	<i>1,790.18</i>	<i>1,309.07</i>
For expenses,	2,488.33	2,759.35	1,790.18	1,309.07
For outlays,	1,500.00	400.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,514.73	625.40	1,175.96	193.75
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>157.15</i>
<i>Departmental,</i>	<i>1,428.73</i>	<i>571.38</i>	<i>1,057.36</i>	<i>36.60</i>
General government,	—	10.00	263.00	6.00
Protection of persons and property,	.72	11.00	136.81	—
Health and sanitation,	—	—	—	—
Highways,	—	10.38	—	—
Charities,	334.27	—	58.00	—
Soldiers' benefits,	740.00	530.00	540.00	12.00
Education,	322.79	—	21.00	10.50
Libraries,	—	—	3.65	8.10
Recreation,	—	—	—	—
Unclassified,	30.95	10.00	34.90	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	2.00	—
<i>Cemeteries,</i>	<i>7.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>78.50</i>	<i>54.02</i>	<i>116.60</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	54.57	54.02	42.00	—
All other,	23.93	—	74.60	—
NON-REVENUE.	\$7,575.86	\$3,380.22	\$10,047.20	\$4,777.86
Offsets to outlays,	—	—	932.50	959.68
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>932.50</i>	<i>959.68</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,000.00	2,000.00	7,000.00	2,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>2,000.00</i>	<i>7,000.00</i>	<i>2,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	15.00	—	—	82.47
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>82.47</i>
<i>All other,</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	142.19	1.50	69.48	13.82
Agency, trust, and investment,	1,419.67	1,378.72	2,045.22	1,721.89
<i>Taxes and licenses for State,</i>	<i>625.00</i>	<i>562.50</i>	<i>1,062.50</i>	<i>812.50</i>
<i>Taxes for county,</i>	<i>693.64</i>	<i>466.22</i>	<i>982.72</i>	<i>909.39</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.03</i>	<i>350.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,646.15	\$10,781.36	\$28,079.37	\$7,707.92
Premiums,	—	—	—	—
Municipal indebtedness,	6,000.00	2,000.00	7,000.00	2,000.00
Transfers and refunds,	157.19	1.50	69.48	96.29
Agency, trust, and investment,	1,418.67	1,378.72	2,045.22	1,721.89
Total receipts,	\$20,222.01	\$14,161.58	\$37,194.07	\$11,526.10
<i>Balance on hand, including funds,</i>	<i>898.42</i>	<i>393.13</i>	<i>4,244.30</i>	<i>1,738.68</i>
GRAND TOTAL,	\$21,120.43	\$14,554.71	\$41,438.37	\$13,264.78

Graded According to Population of 1910 — Continued.

GROUP 50.

PAYMENTS.	New Salem POPULATION 639	Cummington POPULATION 637	Brewster POPULATION 631	Egremont POPULATION 605
Maintenance,	\$9,272.54	\$8,688.53	\$12,367.50	\$5,506.07
<i>Departmental,</i>	<i>9,236.54</i>	<i>8,642.61</i>	<i>12,329.50</i>	<i>5,503.07</i>
General government,	495.25	619.74	1,504.17	466.04
Protection of persons and property,	171.43	84.17	202.93	87.99
Health and sanitation,	133.95	266.90	141.25	126.00
Highways,	1,303.77	1,578.79	1,911.63	1,366.59
Charities,	614.94	546.20	2,470.31	313.00
Soldiers' benefits,	759.00	432.00	540.00	5.00
Education,	5,450.50	4,951.31	5,379.55	3,023.63
Libraries,	98.75	84.10	75.00	79.82
Recreation,	—	—	—	—
Unclassified,	178.95	79.40	104.60	35.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>36.00</i>	<i>45.92</i>	<i>33.00</i>	<i>3.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>5.00</i>	<i>—</i>
Interest,	154.36	90.21	847.33	75.00
<i>Loans, general purposes,</i>	<i>154.36</i>	<i>90.21</i>	<i>847.33</i>	<i>75.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,876.04	1,281.57	2,998.27	1,998.22
<i>Departmental,</i>	<i>2,876.04</i>	<i>1,281.57</i>	<i>2,998.27</i>	<i>1,998.22</i>
General government,	—	—	845.13	107.15
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,876.04	1,281.57	2,153.14	1,891.07
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,087.00	2,500.00	10,150.00	2,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>87.00</i>	<i>—</i>	<i>3,150.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>2,500.00</i>	<i>7,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	15.00	—	—	82.47
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>82.47</i>
<i>All other,</i>	<i>15.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	142.19	1.50	69.48	13.82
Agency, trust, and investment,	1,458.24	1,388.82	2,045.22	1,721.89
<i>Taxes and licenses for State,</i>	<i>625.00</i>	<i>562.60</i>	<i>1,062.50</i>	<i>812.60</i>
<i>Taxes for county,</i>	<i>693.64</i>	<i>466.22</i>	<i>982.72</i>	<i>909.39</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>139.60</i>	<i>360.10</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$9,426.90	\$8,778.74	\$13,214.83	\$5,581.07
Permanent debt (except from sinking funds),	87.00	—	3,150.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,876.04	1,281.57	2,998.27	1,998.22
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	7,000.00	2,500.00	7,000.00	2,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	157.19	1.50	69.48	96.29
Agency, trust, and investment,	1,458.24	1,388.82	2,045.22	1,721.89
Total payments,	\$21,005.37	\$13,950.63	\$28,477.80	\$11,897.47
<i>Balance on hand, including funds,</i>	<i>115.06</i>	<i>604.08</i>	<i>12,960.57</i>	<i>1,367.31</i>
GRAND TOTAL,	\$21,120.43	\$14,554.71	\$41,438.37	\$13,264.78

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 51.

RECEIPTS.	Burlington POPULATION 591	Worthington POPULATION 569	Sandisfield POPULATION 566	Plympton POPULATION 561
REVENUE.	\$17,827.83	\$10,258.35	\$9,890.68	\$11,475.70
General,	15,085.39	8,925.70	9,386.60	7,934.99
<i>Taxes,</i>	<i>9,696.36</i>	<i>6,005.26</i>	<i>6,977.11</i>	<i>5,521.97</i>
Property and poll,	8,607.07	5,945.90	6,976.99	5,193.98
Corporation, bank, etc.,	1,089.29	59.36	.12	327.99
<i>Licenses and permits,</i>	<i>—</i>	<i>8.00</i>	<i>192.50</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>5,384.03</i>	<i>2,912.44</i>	<i>2,216.99</i>	<i>2,411.02</i>
For expenses,	1,700.04	2,299.50	995.93	1,611.02
For outlays,	3,683.99	612.94	1,221.06	800.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,742.44	1,332.65	504.08	3,540.71
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>207.38</i>
To meet expenses,	—	—	—	207.38
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>2,343.41</i>	<i>919.89</i>	<i>465.35</i>	<i>3,267.43</i>
General government,	—	—	—	—
Protection of persons and property,	1,858.36	—	10.00	2,022.46
Health and sanitation,	—	—	—	—
Highways,	—	—	13.00	3.50
Charities,	15.00	202.95	98.35	42.25
Soldiers' benefits,	236.00	308.00	344.00	1,098.00
Education,	11.75	405.50	—	88.50
Libraries,	6.30	—	—	11.72
Recreation,	216.00	—	—	—
Unclassified,	—	3.44	—	1.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>27.50</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Interest,</i>	<i>371.53</i>	<i>412.76</i>	<i>38.73</i>	<i>55.90</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	90.85	387.05	—	44.83
All other,	280.68	25.71	38.73	11.07
NON-REVENUE.	\$6,457.38	\$3,906.71	\$3,837.78	\$7,767.30
Offsets to outlays,	—	500.00	—	109.00
<i>Departmental,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>109.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	2,157.38	2,381.15	6,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>6,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>157.38</i>	<i>378.15</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>3.00</i>	<i>—</i>
Transfers,	138.25	101.25	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>138.25</i>	<i>101.25</i>	<i>—</i>	<i>—</i>
Refunds,	—	5.05	69.60	1.88
Agency, trust, and investment,	2,319.13	1,143.03	1,387.03	1,156.42
<i>Taxes and licenses for State,</i>	<i>1,000.00</i>	<i>625.00</i>	<i>687.60</i>	<i>625.00</i>
<i>Taxes for county,</i>	<i>550.38</i>	<i>518.03</i>	<i>699.53</i>	<i>531.42</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>768.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$17,827.83	\$10,758.35	\$9,890.68	\$11,584.70
Premiums,	—	—	3.00	—
Municipal indebtedness,	4,000.00	2,157.38	2,378.15	6,500.00
Transfers and refunds,	138.25	106.30	69.60	1.88
Agency, trust, and investment,	2,319.13	1,143.03	1,387.03	1,156.42
Total receipts,	\$24,285.21	\$14,165.06	\$13,728.46	\$19,243.00
Balance on hand, including funds,	7,631.20	1,457.52	1,767.74	2,975.77
GRAND TOTAL,	\$31,916.41	\$15,622.58	\$15,496.20	\$22,218.77

Graded According to Population of 1910 — Continued.

GROUP 51.

PAYMENTS.	Burlington POPULATION 591	Worthington POPULATION 569	Sandisfield POPULATION 566	Plympton POPULATION 561
Maintenance,	\$13,092.57	\$8,158.96	\$9,282.28	\$8,737.47
<i>Departmental,</i>	<i>12,797.25</i>	<i>8,115.56</i>	<i>9,252.28</i>	<i>8,726.47</i>
General government,	1,702.49	634.26	874.04	619.67
Protection of persons and property,	2,131.46	62.64	63.01	1,957.09
Health and sanitation,	207.25	135.00	308.50	60.18
Highways,	2,540.91	1,466.60	3,677.73	1,297.43
Charities,	658.63	625.59	399.92	854.69
Soldiers' benefits,	217.00	260.00	413.00	1,252.10
Education,	4,765.62	4,881.47	3,376.63	2,471.20
Libraries,	328.95	—	40.20	103.51
Recreation,	7.75	—	—	—
Unclassified,	237.19	50.00	99.25	110.60
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>295.32</i>	<i>43.40</i>	<i>30.00</i>	<i>11.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	61.06	49.78	268.21	324.84
<i>Loans, general purposes,</i>	<i>61.06</i>	<i>49.78</i>	<i>268.21</i>	<i>324.84</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	11,322.87	1,899.78	2,219.11	1,318.67
<i>Departmental,</i>	<i>11,322.87</i>	<i>1,899.78</i>	<i>2,219.11</i>	<i>1,318.67</i>
General government,	—	—	—	—
Protection of persons and property,	200.00	206.87	—	123.83
Health and sanitation,	—	—	—	22.50
Highways,	10,319.34	1,692.91	2,199.11	1,172.34
Charities,	—	—	—	—
Education,	—	—	20.00	—
Libraries,	—	—	—	—
Recreation,	803.53	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	2,059.02	2,100.15	5,900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>400.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>5,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>59.02</i>	<i>100.15</i>	<i>—</i>
Transfers,	133.25	101.25	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>133.25</i>	<i>101.25</i>	<i>—</i>	<i>—</i>
Refunds,	—	5.05	69.60	1.88
Agency, trust, and investment,	2,348.98	1,201.93	1,387.03	1,190.25
<i>Taxes and licenses for State,</i>	<i>1,000.00</i>	<i>625.00</i>	<i>687.50</i>	<i>625.00</i>
<i>Taxes for county,</i>	<i>550.38</i>	<i>518.03</i>	<i>699.53</i>	<i>531.42</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>798.60</i>	<i>58.90</i>	<i>—</i>	<i>33.83</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$13,153.63	\$8,208.74	\$9,550.49	\$9,062.31
Permanent debt (except from sinking funds),	—	—	—	400.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	11,322.87	1,899.78	2,219.11	1,318.67
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	2,059.02	2,100.15	5,500.00
Transfers (except to sinking funds) and refunds,	133.25	106.30	69.60	1.88
Agency, trust, and investment,	2,348.98	1,201.93	1,387.03	1,190.25
Total payments,	\$30,963.73	\$13,475.77	\$15,326.38	\$17,473.11
<i>Balance on hand, including funds,</i>	<i>952.68</i>	<i>2,146.81</i>	<i>169.82</i>	<i>4,745.66</i>
GRAND TOTAL,	\$31,916.41	\$15,622.58	\$15,496.20	\$22,218.77

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 52.

RECEIPTS.	Oakham POPULATION 552	Carlisle POPULATION 551	Halifax POPULATION 550	Chesterfield POPULATION 536
REVENUE.	\$10,956.82	\$17,082.95	\$12,147.93	\$8,823.49
General,	10,095.09	11,200.94	10,679.99	8,125.32
Taxes,	5,035.31	8,584.79	7,516.15	5,380.04
Property and poll,	5,000.06	7,298.73	7,311.31	5,282.17
Corporation, bank, etc.,	35.25	1,286.06	204.84	97.87
Licenses and permits,	753.00	2.00	17.00	4.00
Fines and forfeits,	19.65	50.00	65.42	—
Grants and gifts,	4,287.13	2,564.15	3,081.42	2,741.28
For expenses,	2,464.22	2,039.13	1,400.51	2,067.92
For outlays,	1,822.91	525.00	1,680.91	673.36
All other,	—	—	—	—
Commercial,	861.73	5,882.01	1,467.94	698.17
Special assessments,	—	—	400.18	—
To meet expenses,	—	—	400.18	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	581.42	5,301.12	778.01	640.92
General government,	56.75	—	137.20	64.00
Protection of persons and property,	14.25	3,122.02	445.88	—
Health and sanitation,	—	—	—	—
Highways,	—	64.27	5.25	1.50
Charities,	—	1,647.83	—	—
Soldiers' benefits,	264.00	279.00	144.00	516.00
Education,	230.00	185.00	40.00	55.00
Libraries,	6.92	3.00	4.68	4.42
Recreation,	3.50	—	—	—
Unclassified,	6.00	—	1.00	—
Public service enterprises,	—	11.90	—	4.25
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	11.90	—	4.25
Cemeteries,	110.25	24.00	—	—
Interest,	170.06	544.99	289.75	63.00
On sinking funds,	—	5.27	—	—
On trust and investment funds,	88.59	498.91	22.76	53.00
All other,	81.47	40.81	266.99	—
NON-REVENUE.	\$4,198.25	\$4,028.96	\$7,645.89	\$1,291.39
Offsets to outlays,	—	—	—	—
Departmental,	—	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	2,500.00	1,000.00	6,000.00	—
Loans, general purposes,	500.00	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	2,000.00	1,000.00	6,000.00	—
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	146.74	1,263.99	—	67.50
From sinking funds,	—	—	—	—
All other,	146.74	1,263.99	—	67.50
Refunds,	241.51	3.38	23.10	150.17
Agency, trust, and investment,	1,310.00	1,756.59	1,622.79	1,073.72
Taxes and licenses for State,	875.00	875.00	875.00	563.60
Taxes for county,	385.00	481.59	743.98	466.22
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	50.00	400.00	3.81	45.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$10,956.82	\$17,082.95	\$12,147.93	\$8,823.49
Premiums,	—	—	—	—
Municipal indebtedness,	2,500.00	1,000.00	6,000.00	—
Transfers and refunds,	388.25	1,272.37	23.10	217.67
Agency, trust, and investment,	1,310.00	1,756.59	1,622.79	1,073.72
Total receipts,	\$15,155.07	\$21,111.91	\$19,793.82	\$10,114.88
Balance on hand, including funds,	513.12	4,824.69	1,063.42	4,322.89
GRAND TOTAL,	\$15,668.19	\$25,936.60	\$20,857.24	\$14,437.77

Graded According to Population of 1910 — Continued.

GROUP 52.

PAYMENTS.	Oakham POPULATION 552	Carlisle POPULATION 551	Halifax POPULATION 550	Chesterfield POPULATION 536
Maintenance,	\$7,721.23	\$13,841.45	\$3,157.66	\$7,585.19
<i>Departmental,</i>	<i>7,593.24</i>	<i>13,631.85</i>	<i>8,099.66</i>	<i>7,567.19</i>
General government,	756.60	1,021.48	574.37	653.56
Protection of persons and property,	182.12	3,055.91	1,793.13	49.79
Health and sanitation,	79.30	186.70	64.85	228.82
Highways,	1,601.74	1,966.60	1,596.38	1,907.02
Charities,	227.82	2,302.60	121.14	107.50
Soldiers' benefits,	204.00	334.00	144.00	444.00
Education,	3,745.19	4,278.28	3,687.02	3,502.56
Libraries,	357.38	274.61	53.70	127.52
Recreation,	106.50	48.55	—	433.16
Unclassified,	332.59	163.12	65.07	113.26
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>128.05</i>	<i>209.60</i>	<i>58.00</i>	<i>18.00</i>
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	17.33	262.77	549.44	80.00
<i>Loans, general purposes,</i>	<i>17.33</i>	<i>262.77</i>	<i>549.44</i>	<i>80.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	4,433.81	997.48	2,700.34	699.36
<i>Departmental,</i>	<i>4,433.81</i>	<i>997.48</i>	<i>2,700.34</i>	<i>699.36</i>
General government,	—	273.92	—	23.00
Protection of persons and property,	99.14	—	284.26	—
Health and sanitation,	—	—	—	—
Highways,	4,334.67	723.56	2,416.08	676.36
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,500.00	6,100.00	7,700.00	—
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	500.00	1,700.00	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>5,600.00</i>	<i>6,000.00</i>	—
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	146.74	1,268.99	—	67.50
<i>To sinking funds from revenue,</i>	—	33.00	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>146.74</i>	<i>1,235.99</i>	—	<i>67.50</i>
Refunds,	241.51	3.38	23.10	150.17
Agency, trust, and investment,	1,343.59	1,864.77	1,626.55	1,073.72
<i>Taxes and licenses for State,</i>	<i>875.00</i>	<i>875.00</i>	<i>875.00</i>	<i>562.50</i>
<i>Taxes for county,</i>	<i>385.00</i>	<i>481.59</i>	<i>743.98</i>	<i>466.22</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>83.59</i>	<i>508.18</i>	<i>7.57</i>	<i>45.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$7,738.62	\$14,104.22	\$8,707.10	\$7,665.19
Permanent debt (except from sinking funds),	—	500.00	1,700.00	—
Sinking fund requirements from revenue,	—	33.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,433.81	997.48	2,700.34	699.36
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	5,600.00	6,000.00	—
Transfers (except to sinking funds) and refunds,	388.25	1,239.37	23.10	217.67
Agency, trust, and investment,	1,343.59	1,864.77	1,626.55	1,073.72
Total payments,	\$15,404.27	\$24,338.84	\$20,757.09	\$9,655.94
Balance on hand, including funds,	263.92	1,597.76	100.15	4,781.83
GRAND TOTAL,	\$15,668.19	\$25,936.60	\$20,857.24	\$14,437.77

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 53.

RECEIPTS.	Eastham POPULATION 518	Savoy POPULATION 503	Wendell POPULATION 502	Otis POPULATION 494
REVENUE.	\$8,762.26	\$6,224.96	\$8,864.07	\$8,148.65
General,	7,517.25	6,011.46	8,199.19	7,389.49
Taxes,	5,112.71	3,639.62	6,001.77	4,646.39
Property and poll,	4,957.22	3,616.53	5,971.14	4,565.07
Corporation, bank, etc.,	155.49	23.09	30.63	81.32
Licenses and permits,	317.00	2.00	414.50	352.50
Fines and forfeits,	—	—	8.00	145.36
Grants and gifts,	2,087.54	2,369.84	1,774.92	2,247.54
For expenses,	2,087.54	1,893.24	934.92	1,774.15
For outlays,	—	476.60	840.00	473.09
All other,	—	—	—	—
Commercial,	1,245.01	213.50	664.88	759.16
Special assessments,	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	634.01	213.50	519.05	612.79
General government,	10.00	4.00	—	18.50
Protection of persons and property,	167.75	—	10.00	30.00
Health and sanitation,	—	—	—	—
Highways,	28.60	—	—	.70
Charities,	—	—	228.55	—
Soldiers' benefits,	274.00	200.00	272.00	358.00
Education,	190.80	9.50	—	203.75
Libraries,	9.36	—	—	—
Recreation,	—	—	1.00	—
Unclassified,	3.50	—	7.50	1.84
Public service enterprises,	1.00	—	4.50	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	1.00	—	4.50	—
Cemeteries,	—	—	—	—
Interest,	560.00	—	141.33	146.37
On sinking funds,	—	—	—	—
On trust and investment funds,	560.00	—	141.33	23.05
All other,	—	—	—	123.32
NON-REVENUE.	\$5,791.81	\$4,372.54	\$5,887.15	\$1,541.69
Offsets to outlays,	243.83	—	—	—
Departmental,	243.83	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	4,000.00	3,500.00	377.23	220.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	4,000.00	3,500.00	—	—
Unpaid warrants or orders, current year,	—	—	377.23	220.00
Premiums,	—	—	—	—
Transfers,	104.30	77.82	78.46	—
From sinking funds,	—	—	—	—
All other,	104.30	77.82	78.46	—
Refunds,	—	—	90.92	81.81
Agency, trust, and investment,	1,443.68	794.72	5,340.54	1,239.88
Taxes and licenses for State,	750.00	575.00	575.00	612.50
Taxes for county,	693.68	419.72	485.54	559.63
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	4,280.00	67.75
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$9,006.09	\$6,224.96	\$8,864.07	\$8,148.65
Premiums,	—	—	—	—
Municipal indebtedness,	4,000.00	3,500.00	377.23	220.00
Transfers and refunds,	104.30	77.82	169.38	81.81
Agency, trust, and investment,	1,443.68	794.72	5,340.54	1,239.88
Total receipts,	\$14,554.07	\$10,597.50	\$14,751.22	\$9,690.34
Balance on hand, including funds,	105.54	1,752.33	669.74	276.68
GRAND TOTAL,	\$14,659.61	\$12,349.83	\$15,420.96	\$9,967.02

Graded According to Population of 1910 — Continued.

GROUP 53.

PAYMENTS.	Eastham POPULATION 518	Savoy POPULATION 503	Wendell POPULATION 502	Otis POPULATION 494
Maintenance,	\$8,999.75	\$5,771.53	\$8,049.93	\$6,242.38
<i>Departmental,</i>	<i>8,999.75</i>	<i>5,771.53</i>	<i>8,049.93</i>	<i>6,219.33</i>
General government,	1,480.12	470.50	672.41	591.86
Protection of persons and property,	837.39	187.93	148.53	184.11
Health and sanitation,	118.90	77.75	129.35	184.85
Highways,	725.62	1,189.67	2,249.14	1,290.35
Charities,	918.80	436.05	950.37	718.57
Soldiers' benefits,	328.00	224.00	787.57	375.00
Education,	4,064.89	3,158.48	2,950.76	2,742.79
Libraries,	458.61	27.15	83.95	97.80
Recreation,	—	—	—	—
Unclassified,	61.42	—	71.60	24.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2.25</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	2.25	—
<i>Cemeteries,</i>	<i>6.00</i>	<i>—</i>	<i>4.00</i>	<i>23.05</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	135.00	150.00	—	84.81
<i>Loans, general purposes,</i>	<i>135.00</i>	<i>150.00</i>	<i>—</i>	<i>84.81</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	418.83	488.83	2,530.93	1,289.04
<i>Departmental,</i>	<i>418.83</i>	<i>488.83</i>	<i>2,530.93</i>	<i>1,221.29</i>
General government,	175.00	—	99.26	—
Protection of persons and property,	—	—	319.56	—
Health and sanitation,	—	—	—	—
Highways,	243.83	488.83	2,112.11	1,221.29
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>67.75</i>
Municipal indebtedness,	2,000.00	3,500.00	—	1,067.75
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>67.75</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,000.00</i>	<i>3,500.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	104.30	77.82	78.46	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>104.30</i>	<i>77.82</i>	<i>78.46</i>	<i>—</i>
Refunds,	—	—	90.92	81.81
Agency, trust, and investment,	1,443.68	794.72	4,398.72	1,172.13
<i>Taxes and licenses for State,</i>	<i>750.00</i>	<i>375.00</i>	<i>575.00</i>	<i>612.50</i>
<i>Taxes for county,</i>	<i>693.68</i>	<i>419.72</i>	<i>485.54</i>	<i>559.63</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>3,338.18</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$9,134.75	\$5,921.53	\$8,049.93	\$6,327.19
Permanent debt (except from sinking funds),	—	—	—	67.75
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	418.83	488.83	2,530.93	1,289.04
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,000.00	3,500.00	—	1,000.00
Transfers (except to sinking funds) and refunds,	104.30	77.82	169.38	81.81
Agency, trust, and investment,	1,443.68	794.72	4,398.72	1,172.13
Total payments,	\$13,101.56	\$10,782.90	\$15,148.96	\$9,937.92
Balance on hand, including funds,	1,558.05	1,566.93	272.00	29.10
GRAND TOTAL,	\$14,659.61	\$12,349.83	\$15,420.96	\$9,967.02

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 54.

RECEIPTS.	Warwick POPULATION 477	Pelham POPULATION 467	Hancock POPULATION 465	New Braintree POPULATION 464
REVENUE.	\$3,289.02	\$6,959.95	\$5,570.77	\$3,642.36
General,	7,885.34	6,255.47	5,497.11	8,279.71
Taxes,	5,572.76	3,742.32	3,397.70	5,601.41
Property and poll,	5,420.34	3,395.19	3,187.39	5,416.42
Corporation, bank, etc.,	152.42	347.13	210.31	184.99
Licenses and permits,	3.00	—	2.00	4.00
Fines and forfeits,	—	30.00	—	—
Grants and gifts,	2,309.58	2,483.15	2,097.41	2,674.30
For expenses,	2,309.58	1,797.15	1,699.02	2,597.43
For outlays,	—	686.00	398.39	76.87
All other,	—	—	—	—
Commercial,	403.68	704.48	73.66	362.65
Special assessments,	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	207.48	607.21	61.41	297.52
General government,	60.25	.15	—	71.55
Protection of persons and property,	10.00	—	8.25	3.50
Health and sanitation,	—	—	—	—
Highways,	—	25.00	—	—
Charities,	2.50	31.74	19.00	28.97
Soldiers' benefits,	96.00	204.00	—	186.00
Education,	20.10	344.82	32.66	3.50
Libraries,	4.63	—	1.50	—
Recreation,	13.00	—	—	—
Unclassified,	1.00	1.50	—	4.00
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	5.00	2.25	—	—
Interest,	191.20	95.02	12.25	65.13
On sinking funds,	—	—	—	—
On trust and investment funds,	191.20	40.00	12.00	23.04
All other,	—	55.02	.25	42.09
NON-REVENUE.	\$4,775.46	\$972.42	\$2,358.38	\$7,604.59
Offsets to outlays,	—	18.00	—	—
Departmental,	—	18.00	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	3,000.00	—	1,000.00	6,000.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	3,000.00	—	1,000.00	6,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	254.40	40.00	—	4.04
From sinking funds,	—	—	—	—
All other,	254.40	40.00	—	4.04
Refunds,	48.85	—	166.30	490.05
Agency, trust, and investment,	1,472.21	914.42	1,192.08	1,110.50
Taxes and licenses for State,	687.50	500.00	562.50	687.50
Taxes for county,	763.01	414.42	629.58	423.00
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	21.70	—	—	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$8,289.02	\$6,977.95	\$5,570.77	\$8,642.36
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	—	1,000.00	6,000.00
Transfers and refunds,	303.25	40.00	166.30	494.09
Agency, trust, and investment,	1,472.21	914.42	1,192.08	1,110.50
Total receipts,	\$13,064.48	\$7,932.37	\$7,929.15	\$16,246.95
Balance on hand, including funds,	2,118.27	2,484.16	1,491.27	2,007.64
GRAND TOTAL,	\$15,182.75	\$10,416.53	\$9,420.42	\$18,254.59

Graded According to Population of 1910 — Continued.

GROUP 54.

PAYMENTS.	Warwick POPULATION 477	Pelham POPULATION 467	Hancock POPULATION 465	New Braintree POPULATION 464
Maintenance,	\$8,583.90	\$4,845.12	\$5,618.20	\$7,627.41
<i>Departmental,</i>	8,530.70	4,838.12	5,593.20	7,576.41
General government,	599.50	378.93	699.18	933.63
Protection of persons and property,	222.45	27.44	49.47	167.08
Health and sanitation,	75.45	64.25	95.48	101.75
Highways,	2,131.15	1,164.64	1,622.56	1,524.60
Charities,	217.34	429.61	59.50	406.78
Soldiers' benefits,	96.00	232.00	—	192.00
Education,	4,660.30	2,486.71	2,933.19	4,057.62
Libraries,	219.08	29.24	75.26	115.15
Recreation,	175.00	—	—	—
Unclassified,	134.43	25.30	58.56	76.80
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	53.20	7.00	25.00	52.00
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	68.05	40.00	28.67	191.03
<i>Loans, general purposes,</i>	68.05	40.00	28.67	191.03
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	479.96	1,774.96	442.56	1,013.34
<i>Departmental,</i>	479.96	1,774.96	442.56	1,013.34
General government,	150.00	—	—	—
Protection of persons and property,	329.96	96.73	—	162.34
Health and sanitation,	—	—	—	—
Highways,	—	1,078.23	442.56	—
Charities,	—	—	—	—
Education,	—	600.00	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	851.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	3,000.00	—	1,000.00	6,100.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	3,000.00	—	1,000.00	6,100.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	254.40	40.00	—	4.04
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	254.40	40.00	—	4.04
Refunds,	48.85	—	166.30	490.05
Agency, trust, and investment,	1,472.21	914.42	1,192.08	1,110.50
<i>Taxes and licenses for State,</i>	687.50	500.00	562.50	687.60
<i>Taxes for county,</i>	763.01	414.42	629.58	423.00
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	21.70	—	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$8,651.95	\$4,885.12	\$5,646.87	\$7,818.44
Permanent debt (except from sinking funds),	—	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	479.96	1,774.96	442.56	1,013.34
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	—	1,000.00	6,100.00
Transfers (except to sinking funds) and refunds,	303.25	40.00	166.30	494.09
Agency, trust, and investment,	1,472.21	914.42	1,192.08	1,110.50
Total payments,	\$13,907.37	\$7,614.50	\$8,447.81	\$16,536.37
<i>Balance on hand, including funds,</i>	<i>1,275.38</i>	<i>2,802.03</i>	<i>972.61</i>	<i>1,718.22</i>
GRAND TOTAL,	\$15,182.75	\$10,416.53	\$9,420.42	\$18,254.59

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 55.

RECEIPTS.	Rowe POPULATION 456	Greenwich POPULATION 452	West Tisbury POPULATION 437	Phillipston POPULATION 426
REVENUE.	\$7,519.49	\$8,477.92	\$4,797.81	\$7,509.43
General,	6,797.42	5,786.87	4,284.46	6,459.29
<i>Taxes,</i>	<i>4,239.40</i>	<i>3,647.11</i>	<i>2,669.66</i>	<i>4,378.56</i>
Property and poll,	4,092.04	3,568.75	1,700.13	4,251.44
Corporation, bank, etc.,	147.36	78.36	969.53	127.12
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>1.00</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>115.00</i>	<i>5.00</i>	<i>—</i>	<i>54.00</i>
<i>Grants and gifts,</i>	<i>2,443.02</i>	<i>2,134.76</i>	<i>1,613.80</i>	<i>2,032.73</i>
For expenses,	1,843.02	2,100.26	1,613.80	1,522.73
For outlays,	600.00	34.50	—	500.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	722.07	2,691.05	513.35	1,050.14
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>42.37</i>	<i>49.50</i>
To meet expenses,	—	—	42.37	49.50
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>62.50</i>	<i>—</i>
<i>Departmental,</i>	<i>664.47</i>	<i>2,434.23</i>	<i>383.49</i>	<i>461.42</i>
General government,	36.00	1.00	29.00	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	4.00	—
Charities,	24.00	1,461.13	—	—
Soldiers' benefits,	259.00	646.00	96.00	256.00
Education,	312.50	324.10	254.49	205.42
Libraries,	32.97	2.00	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>82.00</i>	<i>10.00</i>	<i>—</i>
<i>Interest,</i>	<i>57.60</i>	<i>174.82</i>	<i>14.99</i>	<i>539.22</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	57.60	123.34	—	465.59
All other,	—	51.48	14.99	73.63
NON-REVENUE.	\$5,981.50	\$2,302.75	\$2,937.50	\$4,625.78
Offsets to outlays,	—	—	—	700.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>700.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,060.05	1,000.00	1,200.00	2,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>1,000.00</i>	<i>1,200.00</i>	<i>2,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>560.05</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	50.00	298.38	—	202.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	50.00	298.38	—	202.00
Refunds,	80.26	104.26	—	38.32
Agency, trust, and investment,	791.19	900.11	1,737.50	1,685.46
<i>Taxes and licenses for State,</i>	<i>375.00</i>	<i>437.50</i>	<i>937.50</i>	<i>500.00</i>
<i>Taxes for county,</i>	<i>416.19</i>	<i>362.61</i>	<i>750.00</i>	<i>308.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>100.00</i>	<i>50.00</i>	<i>877.46</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$7,519.49	\$8,477.92	\$4,797.81	\$8,209.43
Premiums,	—	—	—	—
Municipal indebtedness,	5,060.05	1,000.00	1,200.00	2,000.00
Transfers and refunds,	130.26	402.64	—	240.32
Agency, trust, and investment,	791.19	900.11	1,737.50	1,685.46
Total receipts,	\$13,500.99	\$10,780.67	\$7,735.31	\$12,135.21
Balance on hand, including funds,	710.11	1,988.21	264.82	950.23
GRAND TOTAL,	\$14,211.10	\$12,768.88	\$8,000.13	\$13,085.44

Graded According to Population of 1910 — Continued.

GROUP 55.

PAYMENTS.	Rowe POPULATION 456	Greenwich POPULATION 452	West Tisbury POPULATION 437	Phillipston POPULATION 426
Maintenance,	\$5,841.75	\$7,364.86	\$4,595.07	\$6,560.66
<i>Departmental,</i>	<i>5,832.75</i>	<i>7,207.78</i>	<i>4,572.32</i>	<i>6,472.69</i>
General government,	338.85	430.22	450.11	566.52
Protection of persons and property,	54.35	114.51	78.41	478.83
Health and sanitation,	143.75	31.90	22.50	139.43
Highways,	1,430.25	1,259.70	809.94	1,546.81
Charities,	777.30	1,830.68	532.08	—
Soldiers' benefits,	264.00	616.00	88.00	180.00
Education,	2,645.70	2,709.55	2,507.28	2,924.48
Libraries,	136.86	165.92	48.75	298.63
Recreation,	—	—	—	—
Unclassified,	41.69	49.30	35.25	337.89
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>9.00</i>	<i>157.08</i>	<i>22.75</i>	<i>88.07</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	160.14	105.00	24.00	112.55
<i>Loans, general purposes,</i>	<i>160.14</i>	<i>105.00</i>	<i>24.00</i>	<i>112.55</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,791.39	203.92	—	1,432.00
<i>Departmental,</i>	<i>1,791.39</i>	<i>203.92</i>	<i>—</i>	<i>1,432.00</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	117.87
Health and sanitation,	—	203.92	—	—
Highways,	1,791.39	—	—	1,290.88
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	23.25
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,101.63	1,500.00	1,200.00	2,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,600.00</i>	<i>1,000.00</i>	<i>1,200.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>1.63</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	50.00	298.38	—	202.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>50.00</i>	<i>298.38</i>	<i>—</i>	<i>202.00</i>
Refunds,	80.26	104.26	—	38.32
Agency, trust, and investment,	791.19	925.07	1,737.50	1,685.46
<i>Taxes and licenses for State,</i>	<i>375.00</i>	<i>437.50</i>	<i>937.50</i>	<i>500.00</i>
<i>Taxes for county,</i>	<i>416.19</i>	<i>362.61</i>	<i>750.00</i>	<i>308.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>124.96</i>	<i>50.00</i>	<i>377.46</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$6,001.89	\$7,469.86	\$4,619.07	\$6,673.21
Permanent debt (except from sinking funds),	—	500.00	—	500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,791.39	203.92	—	1,432.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	1,500.00	—	—	—
Temporary loans,	2,601.68	1,000.00	1,200.00	2,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	130.26	402.64	—	240.32
Agency, trust, and investment,	791.19	925.07	1,737.50	1,685.46
Total payments,	\$12,816.41	\$10,501.49	\$7,556.57	\$12,530.99
Balance on hand, including funds,	1,394.69	2,207.39	443.56	554.45
GRAND TOTAL,	\$14,211.10	\$12,768.88	\$8,000.13	\$13,085.44

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 56.

RECEIPTS.	Hawley POPULATION 424	Westhampton POPULATION 423	Paxton POPULATION 416	Dunstable POPULATION 408
REVENUE.	\$6,889.57	\$7,074.99	\$8,127.25	\$8,814.99
General,	6,246.67	6,608.10	7,150.76	7,363.74
<i>Taxes,</i>	<i>3,869.48</i>	<i>3,721.55</i>	<i>4,980.96</i>	<i>5,184.29</i>
Property and poll,	3,864.87	3,580.29	4,979.12	3,541.19
Corporation, bank, etc.,	4.61	141.26	1.84	1,593.10
<i>Licenses and permits,</i>	<i>2.00</i>	—	<i>379.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>24.00</i>	—	—	—
<i>Grants and gifts,</i>	<i>2,351.19</i>	<i>2,886.55</i>	<i>1,790.80</i>	<i>2,228.45</i>
For expenses,	2,351.19	2,103.83	1,790.80	1,500.23
For outlays,	—	782.72	—	728.22
All other,	—	—	—	—
Commercial,	642.90	466.89	976.49	1,451.25
<i>Special assessments,</i>	—	—	—	<i>264.80</i>
To meet expenses,	—	—	—	264.80
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	—
<i>Departmental,</i>	<i>642.90</i>	<i>330.35</i>	<i>492.75</i>	<i>1,061.73</i>
General government,	—	—	102.75	150.10
Protection of persons and property,	15.00	—	16.00	812.02
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	88.00	—	4.25	15.00
Soldiers' benefits,	144.00	76.00	150.00	48.00
Education,	395.90	250.13	21.00	34.35
Libraries,	—	—	5.25	2.26
Recreation,	—	—	—	—
Unclassified,	—	4.22	193.50	—
<i>Public service enterprises,</i>	—	—	—	<i>3.90</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	3.90
<i>Cemeteries,</i>	—	—	<i>1.00</i>	—
<i>Interest,</i>	—	<i>136.54</i>	<i>482.74</i>	<i>130.82</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	96.65	448.72	82.66
All other,	—	39.89	34.02	38.16
NON-REVENUE.	\$697.97	\$3,108.94	\$2,573.06	\$4,795.53
Offsets to outlays,	—	—	—	175.04
<i>Departmental,</i>	—	—	—	<i>175.04</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	13.31	2,200.00	1,000.00	3,400.00
<i>Loans, general purposes,</i>	—	—	—	<i>400.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	<i>2,200.00</i>	<i>1,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>13.31</i>	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	86.15	414.57	—
<i>From sinking funds,</i>	—	—	—	—
All other,	—	86.15	414.57	—
Refunds,	25.34	—	24.99	1.50
Agency, trust, and investment,	659.32	822.79	1,133.50	1,218.99
<i>Taxes and licenses for State,</i>	<i>312.50</i>	<i>437.50</i>	<i>687.50</i>	<i>625.00</i>
<i>Taxes for county,</i>	<i>346.82</i>	<i>362.61</i>	<i>346.00</i>	<i>343.99</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>22.68</i>	<i>100.00</i>	<i>250.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,889.57	\$7,074.99	\$8,127.25	\$8,990.03
Premiums,	—	—	—	—
Municipal indebtedness,	13.31	2,200.00	1,000.00	3,400.00
Transfers and refunds,	25.34	86.15	439.56	1.50
Agency, trust, and investment,	659.32	822.79	1,133.50	1,218.99
Total receipts,	\$7,587.54	\$10,183.93	\$10,700.31	\$13,610.52
Balance on hand, including funds,	2,341.28	1,851.83	1,194.97	110.20
GRAND TOTAL,	\$9,928.82	\$12,035.76	\$11,895.28	\$13,720.72

Graded According to Population of 1910 — Continued.

GROUP 56.

PAYMENTS.	Hawley POPULATION 424	Westhampton POPULATION 423	Paxton POPULATION 416	Dunstable POPULATION 408
Maintenance,	\$6,491.10	\$6,499.38	\$6,423.21	\$7,374.75
<i>Departmental,</i>	<i>6,491.10</i>	<i>6,499.38</i>	<i>6,346.21</i>	<i>7,286.60</i>
General government,	368.13	355.96	943.43	634.75
Protection of persons and property,	97.14	54.62	184.58	1,344.91
Health and sanitation,	83.95	112.50	21.50	77.00
Highways,	2,231.78	1,592.13	990.52	777.39
Charities,	35.50	360.25	294.94	541.85
Soldiers' benefits,	144.00	64.00	264.00	—
Education,	3,484.06	3,641.67	3,265.75	3,727.61
Libraries,	27.04	212.65	135.77	93.52
Recreation,	—	—	8.90	—
Unclassified,	19.50	105.60	236.82	89.47
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>67.00</i>	<i>88.25</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest,	103.25	16.73	113.11	136.98
<i>Loans, general purposes,</i>	<i>103.25</i>	<i>16.73</i>	<i>113.11</i>	<i>136.98</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	250.00	1,296.90	740.92	1,524.81
<i>Departmental,</i>	<i>250.00</i>	<i>1,296.90</i>	<i>740.92</i>	<i>1,524.81</i>
General government,	—	—	215.92	—
Protection of persons and property,	—	96.90	202.00	—
Health and sanitation,	—	—	—	—
Highways,	250.00	1,200.00	—	1,324.81
Charities,	—	—	—	—
Education,	—	—	323.00	200.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	2,200.00	1,000.00	3,360.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>360.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>2,200.00</i>	<i>1,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	86.15	414.57	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>86.15</i>	<i>414.57</i>	<i>—</i>
Refunds,	25.34	—	24.99	1.50
Agency, trust, and investment,	659.32	800.11	1,206.26	1,218.99
<i>Taxes and licenses for State,</i>	<i>312.50</i>	<i>437.50</i>	<i>687.50</i>	<i>625.00</i>
<i>Taxes for county,</i>	<i>346.82</i>	<i>362.61</i>	<i>346.00</i>	<i>343.99</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>172.76</i>	<i>250.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$6,594.35	\$6,516.11	\$6,536.32	\$7,511.73
Permanent debt (except from sinking funds),	—	—	—	360.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	250.00	1,296.90	740.92	1,524.81
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	2,200.00	1,000.00	3,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	25.34	86.15	439.56	1.50
Agency, trust, and investment,	659.32	800.11	1,206.26	1,218.99
Total payments,	\$7,529.01	\$10,899.27	\$9,923.06	\$13,617.03
<i>Balance on hand, including funds,</i>	<i>2,399.81</i>	<i>1,136.49</i>	<i>1,972.22</i>	<i>103.69</i>
GRAND TOTAL,	\$9,928.82	\$12,035.76	\$11,895.28	\$13,720.72

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 57.

RECEIPTS.	Plainfield POPULATION 406	Windsor POPULATION 404	Florida POPULATION 395	Monterey POPULATION 388
REVENUE.	\$6,316.19	\$9,397.85	\$5,487.66	\$6,129.69
General,	5,730.94	9,042.07	5,271.76	5,871.45
<i>Taxes,</i>	<i>3,330.90</i>	<i>5,272.28</i>	<i>3,117.46</i>	<i>3,842.05</i>
Property and poll,	3,265.55	5,272.28	3,117.31	3,732.98
Corporation, bank, etc.,	65.35	—	.15	109.07
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,400.04</i>	<i>3,769.79</i>	<i>2,154.30</i>	<i>2,025.40</i>
For expenses,	2,400.04	2,249.72	1,584.30	1,502.11
For outlays,	—	1,520.07	570.00	523.29
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	585.25	355.78	215.90	258.24
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>529.41</i>	<i>340.60</i>	<i>192.00</i>	<i>250.24</i>
General government,	9.25	22.00	3.00	—
Protection of persons and property,	—	—	5.00	15.00
Health and sanitation,	—	—	—	10.00
Highways,	—	—	—	7.00
Charities,	193.50	—	15.00	16.83
Soldiers' benefits,	240.00	312.00	142.00	144.00
Education,	86.50	6.50	27.00	52.50
Libraries,	.16	—	—	4.91
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>8.00</i>	<i>—</i>
<i>Interest,</i>	<i>55.84</i>	<i>15.28</i>	<i>15.90</i>	<i>8.00</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	15.28	15.90	8.00
All other,	55.84	—	—	—
NON-REVENUE.	\$4,310.75	\$5,627.42	\$2,295.70	\$1,197.14
Offsets to outlays,	—	1,497.14	—	—
<i>Departmental,</i>	<i>—</i>	<i>1,497.14</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,656.00	3,000.00	1,500.00	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,656.00</i>	<i>3,000.00</i>	<i>500.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	50.00	—	—	50.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
Refunds,	33.25	49.65	83.43	87.51
Agency, trust, and investment,	571.50	1,080.63	712.27	1,059.63
<i>Taxes and licenses for State,</i>	<i>312.50</i>	<i>500.00</i>	<i>312.60</i>	<i>500.00</i>
<i>Taxes for county,</i>	<i>259.00</i>	<i>559.63</i>	<i>349.77</i>	<i>559.63</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>21.00</i>	<i>50.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,316.19	\$10,894.99	\$5,487.66	\$6,129.69
Premiums,	—	—	—	—
Municipal indebtedness,	3,656.00	3,000.00	1,500.00	—
Transfers and refunds,	83.25	49.65	83.43	137.51
Agency, trust, and investment,	571.50	1,080.63	712.27	1,059.63
Total receipts,	\$10,626.94	\$15,025.27	\$7,783.36	\$7,326.83
Balance on hand, including funds,	45.31	1,908.67	301.45	3,101.93
GRAND TOTAL,	\$10,672.25	\$16,933.94	\$8,084.81	\$10,428.76

Graded According to Population of 1910—Continued.

GROUP 57.

PAYMENTS.	Plainfield POPULATION 406	Windsor POPULATION 404	Florida POPULATION 395	Monterey POPULATION 388
Maintenance,	\$6,456.39	\$6,331.80	\$5,412.15	\$4,550.53
<i>Departmental,</i>	<i>6,419.89</i>	<i>6,277.35</i>	<i>5,410.15</i>	<i>4,503.53</i>
General government,	416.89	358.10	353.11	323.32
Protection of persons and property,	2.80	76.42	165.20	65.75
Health and sanitation,	109.90	362.78	98.17	84.00
Highways,	1,916.07	1,576.05	1,748.28	1,065.70
Charities,	690.98	57.20	542.21	207.00
Soldiers' benefits,	272.00	312.00	66.00	186.00
Education,	2,904.17	3,492.44	2,368.78	2,443.64
Libraries,	69.33	7.00	10.00	93.87
Recreation,	—	—	—	—
Unclassified,	37.75	35.36	58.40	39.25
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>36.50</i>	<i>54.45</i>	<i>2.00</i>	<i>42.00</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	106.71	58.74	74.58	73.00
<i>Loans, general purposes,</i>	<i>106.71</i>	<i>58.74</i>	<i>74.58</i>	<i>73.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	291.12	2,920.73	709.64	1,601.31
<i>Departmental,</i>	<i>291.12</i>	<i>2,920.73</i>	<i>709.64</i>	<i>1,601.31</i>
General government,	291.12	—	—	—
Protection of persons and property,	—	331.82	—	44.50
Health and sanitation,	—	—	—	—
Highways,	—	2,588.91	709.64	1,114.66
Charities,	—	—	—	—
Education,	—	—	—	442.15
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,946.77	4,500.00	500.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,856.00</i>	<i>4,500.00</i>	<i>500.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>90.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	50.00	—	—	50.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
Refunds,	33.25	49.65	83.43	87.51
Agency, trust, and investment,	571.50	1,063.13	662.27	1,059.63
<i>Taxes and licenses for State,</i>	<i>312.50</i>	<i>500.00</i>	<i>312.50</i>	<i>500.00</i>
<i>Taxes for county,</i>	<i>259.00</i>	<i>559.63</i>	<i>349.77</i>	<i>559.63</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>3.50</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$6,563.10	\$6,390.54	\$5,486.73	\$4,623.53
Permanent debt (except from sinking funds),	—	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	291.12	2,920.73	709.64	1,601.31
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,946.77	4,500.00	500.00	—
Transfers (except to sinking funds) and	—	—	—	—
refunds,	83.25	49.65	83.43	137.51
Agency, trust, and investment,	571.50	1,063.13	662.27	1,059.63
Total payments,	\$10,455.74	\$14,924.05	\$7,442.07	\$7,421.98
<i>Balance on hand, including funds,</i>	<i>216.51</i>	<i>2,009.89</i>	<i>642.74</i>	<i>3,006.78</i>
GRAND TOTAL,	\$10,672.25	\$16,933.94	\$8,084.81	\$10,428.76

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 58.

RECEIPTS.	Tyringham POPULATION 382	Leyden POPULATION 363	Middlefield POPULATION 354	Heath POPULATION 346
REVENUE.	\$7,931.59	\$5,591.61	\$5,808.44	\$5,416.81
General,	7,627.51	4,986.07	5,260.42	5,235.81
Taxes,	5,643.77	2,725.43	3,117.54	3,106.28
Property and poll,	5,532.77	2,530.69	3,061.10	3,098.19
Corporation, bank, etc.,	111.00	194.74	56.44	8.09
Licenses and permits,	1.00	—	—	—
Fines and forfeits,	50.00	—	—	—
Grants and gifts,	1,932.74	2,260.64	2,142.88	2,129.53
For expenses,	782.74	2,260.64	2,142.88	1,589.53
For outlays,	1,150.00	—	—	540.00
All other,	—	—	—	—
Commercial,	304.08	605.54	548.02	181.00
Special assessments,	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	216.06	302.50	542.56	181.00
General government,	32.00	47.00	26.00	60.00
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	—	—	—
Soldiers' benefits,	180.00	136.00	144.00	104.00
Education,	—	119.50	372.56	17.00
Libraries,	4.06	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	20.62	—	—	—
Interest,	67.40	303.04	5.46	—
On sinking funds,	—	—	—	—
On trust and investment funds,	19.72	303.04	—	—
All other,	47.68	—	5.46	—
NON-REVENUE.	\$3,434.71	\$973.61	\$2,667.08	\$814.02
Offsets to outlays,	—	—	—	—
Departmental,	—	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	2,000.00	7.25	2,000.00	101.75
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	2,000.00	—	2,000.00	—
Unpaid warrants or orders, current year,	—	7.25	—	101.75
Premiums,	—	—	—	—
Transfers,	134.70	303.04	—	35.00
From sinking funds,	—	—	—	—
All other,	134.70	303.04	—	35.00
Refunds,	370.42	4.00	95.58	17.95
Agency, trust, and investment,	929.59	659.32	571.50	659.32
Taxes and licenses for State,	437.50	312.50	312.50	312.50
Taxes for county,	489.67	346.82	259.00	346.82
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	2.42	—	—	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$7,931.59	\$5,591.61	\$5,808.44	\$5,416.81
Premiums,	—	—	—	—
Municipal indebtedness,	2,000.00	7.25	2,000.00	101.75
Transfers and refunds,	505.12	307.04	95.58	52.95
Agency, trust, and investment,	929.59	659.32	571.50	659.32
Total receipts,	\$11,366.30	\$6,565.22	\$8,475.52	\$6,230.83
Balance on hand, including funds,	607.95	3,014.13	13.99	933.92
GRAND TOTAL,	\$11,974.25	\$9,579.35	\$8,489.51	\$7,164.75

Graded According to Population of 1910 — Continued.

GROUP 53.

PAYMENTS.	Tyringham POPULATION 382	Leyden POPULATION 363	Middlefield POPULATION 354	Heath POPULATION 346
Maintenance.	\$4,747.98	\$4,944.77	\$5,856.18	\$4,851.66
<i>Departmental.</i>	<i>4,719.73</i>	<i>4,944.77</i>	<i>5,822.08</i>	<i>4,851.66</i>
General government,	386.34	471.81	455.54	368.36
Protection of persons and property,	67.26	4.80	7.32	46.00
Health and sanitation,	88.45	114.00	55.50	50.00
Highways,	1,704.77	1,350.83	1,344.73	1,347.57
Charities,	133.94	199.00	68.00	261.80
Soldiers' benefits,	112.00	60.00	144.00	72.00
Education,	1,999.23	2,636.87	3,622.55	2,639.15
Libraries,	118.64	45.32	86.04	39.48
Recreation,	—	—	—	—
Unclassified,	54.10	62.01	39.00	21.30
<i>Public service enterprises.</i>	<i>17.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	17.25	—	—	—
<i>Cemeteries.</i>	<i>11.00</i>	<i>—</i>	<i>33.50</i>	<i>—</i>
<i>Administration of trust funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest.	175.17	74.17	49.00	—
<i>Loans, general purposes.</i>	<i>175.17</i>	<i>74.17</i>	<i>49.00</i>	<i>—</i>
<i>Loans, public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	1,751.33	441.08	469.72	642.30
<i>Departmental.</i>	<i>1,751.33</i>	<i>441.08</i>	<i>469.72</i>	<i>642.30</i>
General government,	85.00	—	192.54	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,597.75	441.08	177.18	642.30
Charities,	—	—	—	—
Education,	—	—	100.00	—
Libraries,	—	—	—	—
Recreation,	68.58	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	3,300.00	39.65	1,200.00	276.79
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources.</i>	<i>300.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>3,000.00</i>	<i>—</i>	<i>1,200.00</i>	<i>—</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>39.65</i>	<i>—</i>	<i>276.79</i>
Transfers.	134.70	303.04	—	35.00
<i>To sinking funds from revenue.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>134.70</i>	<i>303.04</i>	<i>—</i>	<i>35.00</i>
Refunds.	370.42	4.00	95.58	17.95
Agency, trust, and investment.	943.39	659.32	571.50	659.32
<i>Taxes and licenses for State.</i>	<i>437.50</i>	<i>312.50</i>	<i>312.50</i>	<i>312.50</i>
<i>Taxes for county.</i>	<i>439.67</i>	<i>348.82</i>	<i>259.00</i>	<i>340.82</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds.</i>	<i>16.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,923.15	\$5,018.94	\$5,905.18	\$4,851.66
Permanent debt (except from sinking funds),	300.00	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,751.33	441.08	469.72	642.30
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	39.65	1,200.00	276.79
Transfers (except to sinking funds) and	—	—	—	—
refunds,	505.12	307.04	95.58	52.95
Agency, trust, and investment,	943.39	659.32	571.50	659.32
Total payments,	\$11,422.99	\$6,466.03	\$8,241.98	\$6,483.02
Balance on hand, including funds,	551.26	3,113.32	247.53	681.73
GRAND TOTAL,	\$11,974.25	\$9,579.35	\$8,489.51	\$7,164.75

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 59.

RECEIPTS.	Wales POPULATION 345	Prescott POPULATION 320	Boxborough POPULATION 317	Chilmark POPULATION 282
REVENUE.	\$7,720.88	\$5,492.06	\$7,713.45	\$5,458.67
General,	6,711.27	4,950.49	5,626.17	5,062.25
<i>Taxes,</i>	<i>4,145.65</i>	<i>2,426.71</i>	<i>2,726.33</i>	<i>4,400.09</i>
Property and poll,	4,115.18	2,403.65	2,636.17	4,241.04
Corporation, bank, etc.,	30.47	23.06	90.16	159.05
<i>Licenses and permits,</i>	<i>978.00</i>	<i>1.00</i>	—	<i>2.00</i>
<i>Fines and forfeits,</i>	—	—	<i>3.49</i>	—
<i>Grants and gifts,</i>	<i>1,587.62</i>	<i>2,522.78</i>	<i>2,896.35</i>	<i>660.16</i>
For expenses,	1,350.85	1,924.28	2,306.35	660.16
For outlays,	236.77	598.50	590.00	—
<i>All other,</i>	—	—	—	—
Commercial,	1,009.61	541.57	2,087.28	396.42
<i>Special assessments,</i>	—	—	<i>111.92</i>	—
To meet expenses,	—	—	111.92	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	—	—	—	<i>125.00</i>
<i>Departmental,</i>	<i>565.00</i>	<i>478.95</i>	<i>1,669.33</i>	<i>81.70</i>
General government,	53.25	—	107.84	16.60
Protection of persons and property,	10.00	—	1,432.49	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	38.45
Charities,	—	29.00	—	—
Soldiers' benefits,	413.00	253.00	120.00	—
Education,	87.50	196.50	9.00	—
Libraries,	1.25	.45	—	.65
Recreation,	—	—	—	—
Unclassified,	—	—	—	26.00
<i>Public service enterprises,</i>	<i>30.50</i>	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	30.50	—	—	—
<i>Cemeteries,</i>	<i>10.00</i>	—	<i>24.00</i>	—
<i>Interest,</i>	<i>404.11</i>	<i>62.62</i>	<i>282.03</i>	<i>189.72</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	208.50	62.62	267.84	189.72
All other,	195.61	—	14.19	—
NON-REVENUE.	\$1,718.56	\$1,810.80	\$2,335.51	\$3,822.15
Offsets to outlays,	—	—	—	452.64
<i>Departmental,</i>	—	—	—	<i>452.64</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	—	1,200.00	1,500.00	2,257.09
<i>Loans, general purposes,</i>	—	—	—	<i>1,438.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	<i>1,200.00</i>	<i>1,500.00</i>	<i>800.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	<i>24.09</i>
<i>Premiums,</i>	—	—	—	—
Transfers,	100.42	25.00	95.10	129.02
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	<i>100.42</i>	<i>25.00</i>	<i>95.10</i>	<i>129.02</i>
Refunds,	200.64	14.30	62.12	22.20
Agency, trust, and investment,	1,417.50	571.50	678.29	961.20
<i>Taxes and licenses for State,</i>	<i>825.00</i>	<i>312.50</i>	<i>437.50</i>	<i>500.00</i>
<i>Taxes for county,</i>	<i>292.50</i>	<i>259.00</i>	<i>240.79</i>	<i>400.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>300.00</i>	—	—	<i>61.20</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$7,720.88	\$5,492.06	\$7,713.45	\$5,911.31
Premiums,	—	—	—	—
Municipal indebtedness,	—	1,200.00	1,500.00	2,257.09
Transfers and refunds,	301.06	39.30	157.22	151.22
Agency, trust, and investment,	1,417.50	571.50	678.29	961.20
Total receipts,	\$9,439.44	\$7,302.86	\$10,048.96	\$9,280.82
<i>Balance on hand, including funds,</i>	<i>2,382.70</i>	<i>1,872.45</i>	<i>758.68</i>	<i>1,109.46</i>
GRAND TOTAL,	\$11,822.14	\$9,175.31	\$10,807.64	\$10,390.28

Graded According to Population of 1910 — Continued.

GROUP 59.

PAYMENTS.	Wales POPULATION 345	Prescott POPULATION 320	Boxborough POPULATION 317	Chilmark POPULATION 282
Maintenance,	\$5,221.42	\$4,553.34	\$7,229.95	\$3,776.78
<i>Departmental,</i>	<i>5,014.20</i>	<i>4,540.59</i>	<i>7,087.05</i>	<i>3,740.03</i>
General government,	776.66	364.29	398.49	587.46
Protection of persons and property,	186.96	73.36	1,631.43	63.04
Health and sanitation,	62.50	38.15	157.13	38.15
Highways,	1,274.47	767.99	1,111.28	793.91
Charities,	17.90	56.31	161.32	296.00
Soldiers' benefits,	377.00	224.00	96.00	—
Education,	2,071.49	2,882.44	3,401.01	1,868.40
Libraries,	74.72	83.65	97.09	69.07
Recreation,	50.00	—	—	—
Unclassified,	122.50	50.40	33.30	21.00
<i>Public service enterprises,</i>	<i>15.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	15.25	—	—	—
<i>Cemeteries,</i>	<i>191.97</i>	<i>12.75</i>	<i>148.90</i>	<i>36.75</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	—	36.33	43.94	111.30
<i>Loans, general purposes,</i>	<i>—</i>	<i>36.33</i>	<i>43.94</i>	<i>111.30</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	512.55	798.24	1,029.06	3,057.88
<i>Departmental,</i>	<i>512.55</i>	<i>798.24</i>	<i>1,029.06</i>	<i>3,012.88</i>
General government,	—	—	—	—
Protection of persons and property,	512.55	—	377.85	—
Health and sanitation,	—	—	—	—
Highways,	—	798.24	651.21	3,012.88
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>45.00</i>
Municipal indebtedness,	—	800.00	1,500.00	1,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>900.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>800.00</i>	<i>1,500.00</i>	<i>800.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	100.42	25.00	95.10	129.02
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>100.42</i>	<i>25.00</i>	<i>95.10</i>	<i>129.02</i>
Refunds,	200.64	14.30	62.12	22.20
Agency, trust, and investment,	1,417.50	588.26	678.29	900.00
<i>Taxes and licenses for State,</i>	<i>825.00</i>	<i>312.50</i>	<i>437.50</i>	<i>500.00</i>
<i>Taxes for county,</i>	<i>292.50</i>	<i>259.00</i>	<i>240.79</i>	<i>400.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>300.00</i>	<i>16.76</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$5,221.42	\$4,589.67	\$7,273.89	\$3,888.08
Permanent debt (except from sinking funds),	—	—	—	900.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	512.55	798.24	1,029.06	3,057.88
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	800.00	1,500.00	800.00
Transfers (except to sinking funds) and refunds,	301.06	39.30	157.22	151.22
Agency, trust, and investment,	1,417.50	588.26	678.29	900.00
Total payments,	\$7,452.53	\$6,815.47	\$10,638.46	\$9,697.18
<i>Balance on hand, including funds,</i>	<i>4,369.61</i>	<i>2,359.84</i>	<i>169.18</i>	<i>693.10</i>
GRAND TOTAL,	\$11,822.14	\$9,175.31	\$10,807.64	\$10,390.28

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 60.

RECEIPTS.	Goshen POPULATION 279	Washington POPULATION 277	Alford POPULATION 275	Mashpee POPULATION 270
REVENUE.	\$4,886.20	\$6,506.58	\$4,532.49	\$5,427.54
General,	4,151.91	6,263.93	4,272.44	4,685.43
Taxes,	2,530.03	3,937.37	2,293.39	3,610.96
Property and poll,	2,520.90	3,937.37	2,221.74	3,606.56
Corporation, bank, etc.,	9.13	—	71.65	4.40
Licenses and permits,	—	—	1.00	8.00
Fines and forfeits,	—	—	—	—
Grants and gifts,	1,621.88	2,326.56	1,978.05	1,066.47
For expenses,	1,500.15	1,450.96	1,381.45	1,066.47
For outlays,	121.73	875.60	596.60	—
All other,	—	—	—	—
Commercial,	734.29	242.65	260.05	742.11
Special assessments,	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	174.98
Departmental,	650.25	207.50	224.29	555.35
General government,	71.00	6.00	—	8.10
Protection of persons and property,	—	—	—	246.25
Health and sanitation,	—	—	—	—
Highways,	—	—	34.25	—
Charities,	17.75	—	—	—
Soldiers' benefits,	390.00	144.00	172.00	301.00
Education,	171.50	57.50	16.50	—
Libraries,	—	—	1.54	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	15.00	—	5.00	—
Interest,	69.04	35.15	30.76	11.78
On sinking funds,	—	—	—	—
On trust and investment funds,	64.28	—	30.76	—
All other,	4.76	35.15	—	11.78
NON-REVENUE.	\$2,484.53	\$1,052.17	\$1,552.73	\$8,475.89
Offsets to outlays,	—	—	—	600.00
Departmental,	—	—	—	600.00
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	—	—	477.16	7,098.68
Loans, general purposes,	—	—	—	3,000.00
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	—	—	350.00	4,000.00
Unpaid warrants or orders, current year,	—	—	127.16	98.68
Premiums,	—	—	—	—
Transfers,	201.85	—	63.30	—
From sinking funds,	—	—	—	—
All other,	201.85	—	63.30	—
Refunds,	177.65	—	—	55.37
Agency, trust, and investment,	2,105.03	1,052.17	1,012.27	721.84
Taxes and licenses for State,	375.00	562.50	312.50	375.00
Taxes for county,	310.81	489.67	349.77	346.84
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	1,419.22	—	350.00	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,886.20	\$6,506.58	\$4,532.49	\$6,027.54
Premiums,	—	—	—	—
Municipal indebtedness,	—	—	477.16	7,098.68
Transfers and refunds,	379.50	—	63.30	55.37
Agency, trust, and investment,	2,105.03	1,052.17	1,012.27	721.84
Total receipts,	\$7,370.73	\$7,558.75	\$6,085.22	\$13,903.43
Balance on hand, including funds,	1,097.85	2,834.63	1,422.78	805.93
GRAND TOTAL,	\$8,468.58	\$10,393.38	\$7,508.00	\$14,709.36

Graded According to Population of 1910 — Continued.

GROUP 60.

PAYMENTS.	Goshen POPULATION 279	Washington POPULATION 277	Alford POPULATION 275	Mashpee POPULATION 270
Maintenance,	\$4,007.34	\$4,809.64	\$3,812.32	\$5,750.18
<i>Departmental,</i>	<i>3,887.84</i>	<i>4,808.64</i>	<i>3,790.32</i>	<i>6,750.18</i>
General government,	260.72	447.17	346.12	1,069.80
Protection of persons and property,	76.84	79.56	11.75	1,140.40
Health and sanitation,	40.50	22.00	55.00	40.00
Highways,	784.16	1,271.31	775.60	1,007.11
Charities,	191.50	195.36	203.00	232.87
Soldiers' benefits,	256.00	100.00	120.00	237.00
Education,	2,146.23	2,630.64	2,091.05	1,892.04
Libraries,	195.89	11.70	84.10	26.45
Recreation,	—	—	—	30.00
Unclassified,	36.00	50.90	102.80	34.51
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>14.50</i>	<i>1.00</i>	<i>22.00</i>	<i>—</i>
<i>Administration of trust funds,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	133.46	—	—	309.25
<i>Loans, general purposes,</i>	<i>133.46</i>	<i>—</i>	<i>—</i>	<i>309.25</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	243.46	1,643.87	1,283.26	3,100.13
<i>Departmental,</i>	<i>243.46</i>	<i>1,643.87</i>	<i>1,283.26</i>	<i>3,100.13</i>
General government,	—	—	—	—
Protection of persons and property,	243.46	—	—	100.13
Health and sanitation,	—	—	—	—
Highways,	—	1,643.87	1,283.26	3,000.00
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	400.00	—	18.41	4,651.66
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>400.00</i>	<i>—</i>	<i>—</i>	<i>600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>18.41</i>	<i>51.66</i>
Transfers,	201.85	—	63.30	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>201.85</i>	<i>—</i>	<i>63.30</i>	<i>—</i>
Refunds,	177.65	—	—	55.37
Agency, trust, and investment,	2,036.08	1,052.17	1,030.03	721.84
<i>Taxes and licenses for State,</i>	<i>375.00</i>	<i>562.50</i>	<i>312.50</i>	<i>375.00</i>
<i>Taxes for county,</i>	<i>310.81</i>	<i>489.67</i>	<i>349.77</i>	<i>346.84</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,350.27</i>	<i>—</i>	<i>367.76</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,140.80	\$4,809.64	\$3,812.32	\$6,059.43
Permanent debt (except from sinking funds),	400.00	—	—	600.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	243.46	1,643.87	1,283.26	3,100.13
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	—	18.41	4,051.66
Transfers (except to sinking funds) and refunds,	379.50	—	63.30	55.37
Agency, trust, and investment,	2,036.08	1,052.17	1,030.03	721.84
Total payments,	\$7,199.84	\$7,505.68	\$6,207.32	\$14,588.43
Balance on hand, including funds,	1,268.74	2,887.70	1,500.68	120.93
GRAND TOTAL,	\$8,468.58	\$10,393.38	\$7,708.00	\$14,709.36

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 61.

RECEIPTS.	Shutesbury POPULATION 267	Monroe POPULATION 246	Peru POPULATION 237	Montgomery POPULATION 217
REVENUE.	\$5,064.49	\$4,541.43	\$4,508.28	\$3,579.40
General,	4,080.50	4,479.92	4,185.91	3,398.27
<i>Taxes,</i>	<i>3,222.14</i>	<i>1,958.16</i>	<i>1,857.34</i>	<i>1,794.07</i>
Property and poll,	3,212.25	1,955.07	1,857.34	1,794.07
Corporation, bank, etc.,	9.89	3.09	—	—
<i>Licenses and permits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>558.36</i>	<i>2,406.76</i>	<i>2,328.57</i>	<i>1,603.20</i>
For expenses,	673.51	1,637.71	1,888.57	1,603.20
For outlays,	184.85	769.05	440.00	—
<i>All other,</i>	<i>—</i>	<i>15.00</i>	<i>—</i>	<i>—</i>
Commercial,	983.99	61.51	322.37	1 1.13
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>932.14</i>	<i>57.00</i>	<i>322.37</i>	<i>127.25</i>
General government,	—	—	—	—
Protection of persons and property,	13.00	15.00	—	44.25
Health and sanitation,	—	—	—	—
Highways,	—	12.00	—	—
Charities,	344.33	—	—	35.00
Soldiers' benefits,	48.00	—	173.00	48.00
Education,	—	30.00	127.00	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	526.81	—	22.37	—
<i>Public service enterprises,</i>	<i>10.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	10.80	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>41.05</i>	<i>4.51</i>	<i>—</i>	<i>53.83</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	4.56	—	—	—
All other,	36.49	4.51	—	53.88
NON-REVENUE.	\$932.21	\$1,659.32	\$1,328.87	\$1,295.31
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	1,000.00	704.00	800.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>1,000.00</i>	<i>700.00</i>	<i>800.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>4.00</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	95.06	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>95.06</i>	<i>—</i>
Refunds,	9.17	—	—	—
Agency, trust, and investment,	923.04	659.32	529.81	495.31
<i>Taxes and licenses for State,</i>	<i>437.50</i>	<i>312.50</i>	<i>250.00</i>	<i>312.50</i>
<i>Taxes for county,</i>	<i>485.54</i>	<i>346.82</i>	<i>279.81</i>	<i>182.81</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$5,064.49	\$4,541.43	\$4,508.28	\$3,579.40
Premiums,	—	—	—	—
Municipal indebtedness,	—	1,000.00	704.00	800.00
Transfers and refunds,	9.17	—	95.06	—
Agency, trust, and investment,	923.04	659.32	529.81	495.31
Total receipts,	\$5,996.70	\$6,200.75	\$5,837.15	\$4,874.71
Balance on hand, including funds,	1,777.60	480.48	107.95	186.77
GRAND TOTAL,	\$7,774.30	\$6,681.23	\$5,945.10	\$5,061.48

Graded According to Population of 1910 — Continued.

GROUP 61.

PAYMENTS.	Shutesbury POPULATION 267	Monroe POPULATION 246	Peru POPULATION 237	Montgomery POPULATION 217
Maintenance,	\$4,703.42	\$3,391.32	\$3,826.31	\$3,628.64
<i>Departmental,</i>	4,677.02	3,391.32	3,826.31	3,628.64
General government,	449.80	143.66	224.64	451.23
Protection of persons and property,	71.84	203.56	65.70	82.02
Health and sanitation,	421.04	48.30	25.00	45.75
Highways,	1,212.28	798.94	1,047.22	559.43
Charities,	778.29	—	2.00	250.03
Soldiers' benefits,	44.00	—	96.00	48.00
Education,	1,591.93	2,163.21	2,274.33	2,140.68
Libraries,	26.51	11.85	37.37	7.80
Recreation,	12.00	—	—	—
Unclassified,	69.33	21.80	64.05	43.70
<i>Public service enterprises,</i>	6.40	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	5.40	—	—	—
<i>Cemeteries,</i>	21.00	—	—	—
<i>Administration of trust funds,</i>	—	—	—	—
Interest,	—	60.69	53.06	117.87
<i>Loans, general purposes,</i>	—	60.69	53.06	117.87
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	342.86	969.05	570.00	—
<i>Departmental,</i>	342.86	969.05	570.00	—
General government,	—	—	50.00	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	140.52	969.05	520.00	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	202.34	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	—	1,250.00	800.00	800.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	250.00	100.00	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	—	1,000.00	700.00	800.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	—	—	95.06	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	—	—	95.06	—
Refunds,	9.17	—	—	—
Agency, trust, and investment,	927.60	659.32	529.81	495.31
<i>Taxes and licenses for State,</i>	437.60	312.50	250.00	312.50
<i>Taxes for county,</i>	485.64	346.82	279.81	182.81
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	4.56	—	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$4,703.42	\$3,452.01	\$3,889.37	\$3,746.51
Permanent debt (except from sinking funds),	—	250.00	100.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	342.86	969.05	570.00	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	1,000.00	700.00	800.00
Transfers (except to sinking funds) and refunds,	9.17	—	95.06	—
Agency, trust, and investment,	927.60	659.32	529.81	495.31
Total payments,	\$5,933.05	\$6,330.38	\$5,834.24	\$5,041.82
<i>Balance on hand, including funds,</i>	<i>1,791.25</i>	<i>350.85</i>	<i>60.86</i>	<i>19.66</i>
GRAND TOTAL,	\$7,774.30	\$6,681.23	\$5,945.10	\$5,061.48

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 62.

RECEIPTS.	Tolland POPULATION 180	Gay Head POPULATION 162	Gosnold POPULATION 152	Holland POPULATION 145
REVENUE.	\$4,833.41	\$1,789.95	\$3,193.12	\$3,003.60
General,	4,599.97	1,591.09	2,825.33	2,640.48
Taxes,	2,484.29	370.95	2,408.73	1,540.64
Property and poll,	2,484.29	356.62	2,360.70	1,538.96
Corporation, bank, etc.,	—	14.33	48.03	1.68
Licenses and permits,	—	—	82.00	—
Fines and forfeits,	—	7.60	—	—
Grants and gifts,	2,115.68	1,212.54	334.60	1,089.84
For expenses,	1,348.80	1,212.54	334.60	699.84
For outlays,	766.88	—	—	400.00
All other,	—	—	—	—
Commercial,	283.44	198.86	367.79	363.12
Special assessments,	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	90.00	—	—
Departmental,	252.63	108.86	1.29	503.93
General government,	11.00	3.32	—	—
Protection of persons and property,	25.00	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	34.29	—	87.48
Soldiers' benefits,	216.00	48.00	—	193.00
Education,	—	—	—	11.50
Libraries, . . . . .	.63	—	1.29	—
Recreation,	—	—	—	—
Unclassified,	—	23.25	—	12.00
Public service enterprises,	—	—	366.50	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	366.50	—
Cemeteries,	—	—	—	15.00
Interest,	30.81	—	—	39.14
On sinking funds,	1.39	—	—	39.14
On trust and investment funds,	29.42	—	—	—
All other,	—	—	—	—
NON-REVENUE.	\$1,845.20	\$262.50	\$1,575.00	\$1,458.23
Offsets to outlays,	4.47	—	—	—
Departmental,	4.47	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	388.02	—	—	—
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	—	—	—	—
Unpaid warrants or orders, current year,	328.02	—	—	—
Premiums,	—	—	—	—
Transfers,	957.40	150.00	—	—
From sinking funds,	—	—	—	—
All other,	957.40	150.00	—	—
Refunds,	—	—	—	7.64
Agency, trust, and investment,	495.31	112.50	1,575.00	1,450.59
Taxes and licenses for State,	312.50	62.50	875.00	187.50
Taxes for county,	182.81	50.00	700.00	109.69
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	—	1,153.40
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,887.88	\$1,789.95	\$3,193.12	\$3,003.60
Premiums,	—	—	—	—
Municipal indebtedness,	388.02	—	—	—
Transfers and refunds,	957.40	150.00	—	7.64
Agency, trust, and investment,	495.31	112.50	1,575.00	1,450.59
Total receipts,	\$6,728.61	\$2,052.45	\$4,768.12	\$4,461.83
Balance on hand, including funds,	1,309.80	1,187.32	4,034.84	3,552.59
GRAND TOTAL,	\$8,038.41	\$3,239.77	\$8,802.96	\$8,014.42

Graded According to Population of 1910 — Continued.

GROUP 62.

PAYMENTS.	Tolland POPULATION 180	Gay Head POPULATION 162	Gosnold POPULATION 152	Holland POPULATION 145
Maintenance,	\$3,973.20	\$1,905.58	\$1,390.26	\$2,483.35
<i>Departmental,</i>	<i>3,968.20</i>	<i>1,905.58</i>	<i>1,335.41</i>	<i>2,466.76</i>
General government,	493.03	179.83	527.16	291.82
Protection of persons and property,	55.35	—	15.00	8.00
Health and sanitation,	101.15	16.00	30.00	44.50
Highways,	1,230.80	147.93	15.00	435.34
Charities,	31.50	34.29	—	156.23
Soldiers' benefits,	216.00	48.00	—	218.00
Education,	1,806.98	1,409.08	704.64	1,188.45
Libraries,	5.63	15.00	35.61	49.56
Recreation,	10.00	—	—	5.25
Unclassified,	17.76	55.45	8.00	69.61
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>39.85</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	39.85	—
<i>Cemeteries,</i>	<i>5.00</i>	<i>—</i>	<i>15.00</i>	<i>16.59</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	—	—	274.67	81.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>180.00</i>	<i>81.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>94.67</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,611.11	20.00	3,230.50	506.95
<i>Departmental,</i>	<i>2,611.11</i>	<i>20.00</i>	<i>3,230.50</i>	<i>506.95</i>
General government,	176.88	20.00	—	—
Protection of persons and property,	32.20	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,352.03	—	3,230.50	5.26
Charities,	—	—	—	—
Education,	50.00	—	—	—
Libraries,	—	—	—	501.69
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	—	747.50	200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>747.50</i>	<i>200.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	957.40	150.00	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>957.40</i>	<i>150.00</i>	<i>—</i>	<i>—</i>
Refunds,	—	—	—	7.64
Agency, trust, and investment,	496.70	112.50	1,575.00	511.33
<i>Taxes and licenses for State,</i>	<i>312.60</i>	<i>62.50</i>	<i>875.00</i>	<i>187.50</i>
<i>Taxes for county,</i>	<i>182.81</i>	<i>50.00</i>	<i>700.00</i>	<i>109.69</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1.39</i>	<i>—</i>	<i>—</i>	<i>214.14</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$3,973.20	\$1,905.58	\$1,664.93	\$2,564.35
Permanent debt (except from sinking funds),	—	—	747.50	200.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,611.11	20.00	3,230.50	506.95
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	—	—	—
Transfers (except to sinking funds) and refunds,	957.40	150.00	—	7.64
Agency, trust, and investment,	496.70	112.50	1,575.00	511.33
Total payments,	\$8,038.41	\$2,188.08	\$7,217.93	\$8,790.27
Balance on hand, including funds,	—	1,051.69	1,585.03	4,224.15
GRAND TOTAL,	\$8,038.41	\$3,239.77	\$8,802.96	\$8,014.42

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 63.

RECEIPTS.	Mount Washington POPULATION 110	New Ashford POPULATION 92
REVENUE.	\$2,410.18	\$1,879.11
General,	2,287.36	1,682.11
<i>Taxes,</i>	<i>1,247.77</i>	<i>1,031.21</i>
Property and poll,	1,247.77	1,031.21
Corporation, bank, etc.,	—	—
<i>Licenses and permits,</i>	—	—
<i>Fines and forfeits,</i>	—	—
<i>Grants and gifts,</i>	<i>1,039.59</i>	<i>650.90</i>
For expenses,	656.87	650.90
For outlays,	382.72	—
<i>All other,</i>	—	—
Commercial,	122.82	197.00
<i>Special assessments,</i>	—	—
To meet expenses,	—	—
To meet outlays,	—	—
<i>Privileges,</i>	—	—
<i>Departmental,</i>	<i>7.32</i>	<i>197.00</i>
General government,	6.00	—
Protection of persons and property,	—	—
Health and sanitation,	—	—
Highways,	1.32	—
Charities,	—	—
Soldiers' benefits,	—	186.00
Education,	—	11.00
Libraries,	—	—
Recreation,	—	—
Unclassified,	—	—
<i>Public service enterprises,</i>	—	—
Electric light,	—	—
Water,	—	—
All other,	—	—
<i>Cemeteries,</i>	—	—
<i>Interest,</i>	<i>115.50</i>	—
On sinking funds,	—	—
On trust and investment funds,	115.50	—
All other,	—	—
NON-REVENUE.	\$265.95	\$136.45
Offsets to outlays,	—	—
<i>Departmental,</i>	—	—
<i>Public service enterprises,</i>	—	—
<i>Cemeteries,</i>	—	—
Municipal indebtedness,	—	—
<i>Loans, general purposes,</i>	—	—
<i>Loans, public service enterprises,</i>	—	—
<i>Loans, cemeteries,</i>	—	—
<i>Bonds refunded, current year,</i>	—	—
<i>Temporary loans (including tax loans),</i>	—	—
<i>Unpaid warrants or orders, current year,</i>	—	—
<i>Premiums,</i>	—	—
Transfers,	1.04	—
<i>From sinking funds,</i>	—	—
<i>All other,</i>	<i>1.04</i>	—
Refunds,	—	4.00
Agency, trust, and investment,	264.91	132.45
<i>Taxes and licenses for State,</i>	<i>125.00</i>	<i>62.60</i>
<i>Taxes for county,</i>	<i>139.91</i>	<i>69.95</i>
<i>Reimbursements for grade crossings,</i>	—	—
<i>Sinking and other permanent funds,</i>	—	—
<i>All other,</i>	—	—
RECAPITULATION.		
Revenue and offsets to outlays,	\$2,410.18	\$1,879.11
Premiums,	—	—
Municipal indebtedness,	—	—
Transfers and refunds,	1.04	4.00
Agency, trust, and investment,	264.91	132.45
Total receipts,	\$2,676.13	\$2,015.56
<i>Balance on hand, including funds,</i>	<i>2,244.13</i>	<i>1,137.12</i>
GRAND TOTAL,	\$4,920.26	\$3,152.68

Graded According to Population of 1910 — Continued.

GROUP 63.

PAYMENTS.	Mount Washington POPULATION 110	New Ashford POPULATION 92
Maintenance,	\$2,315.15	\$1,889.47
<i>Departmental,</i>	<i>2,307.15</i>	<i>1,882.97</i>
General government,	223.60	227.14
Protection of persons and property,	33.70	22.00
Health and sanitation,	—	22.00
Highways,	661.32	424.76
Charities,	190.10	—
Soldiers' benefits,	—	178.00
Education,	1,129.43	975.78
Libraries,	—	—
Recreation,	—	—
Unclassified,	69.00	33.29
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>
Electric light,	—	—
Water,	—	—
All other,	—	—
<i>Cemeteries,</i>	<i>8.00</i>	<i>6.50</i>
<i>Administration of trust funds,</i>	<i>—</i>	<i>—</i>
Interest,	—	52.50
<i>Loans, general purposes,</i>	<i>—</i>	<i>52.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>
Outlays,	686.29	—
<i>Departmental,</i>	<i>686.29</i>	<i>—</i>
General government,	—	—
Protection of persons and property,	—	—
Health and sanitation,	—	—
Highways,	686.29	—
Charities,	—	—
Education,	—	—
Libraries,	—	—
Recreation,	—	—
Unclassified,	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>
Electric light,	—	—
Water,	—	—
All other,	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>
Transfers,	1.04	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1.04</i>	<i>—</i>
Refunds,	—	4.00
Agency, trust, and investment,	264.91	132.45
<i>Taxes and licenses for State,</i>	<i>125.00</i>	<i>62.50</i>
<i>Taxes for county,</i>	<i>139.91</i>	<i>69.95</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>
RECAPITULATION.		
Maintenance and interest,	\$2,315.15	\$1,941.97
Permanent debt (except from sinking funds),	—	—
Sinking fund requirements from revenue,	—	—
Premiums paid to sinking funds,	—	—
Outlays,	686.29	—
Permanent debt from sinking funds,	—	—
Bonds refunded, current year,	—	—
Temporary loans,	—	—
Transfers (except to sinking funds) and refunds,	1.04	4.00
Agency, trust, and investment,	264.91	132.45
Total payments,	\$3,267.39	\$2,078.42
Balance on hand, including funds,	1,652.87	1,074.26
GRAND TOTAL,	\$4,920.26	\$3,152.68

TABLE I. — *Summary of Financial Transactions. Towns*
AGGREGATES FOR 250 TOWNS.

RECEIPTS.		POPULATION 417,205
REVENUE.		\$8,628,355.00
General,		7,188,021.64
<i>Taxes,</i>		<i>6,496,377.26</i>
Property and poll,		5,643,655.26
Corporation, bank, etc.,		852,722.00
<i>Licenses and permits,</i>		<i>85,965.93</i>
<i>Fines and forfeits,</i>		<i>23,251.24</i>
<i>Grants and gifts,</i>		<i>582,337.07</i>
For expenses,		469,657.14
For outlays,		112,729.93
All other,		40.14
Commercial,		1,440,333.36
<i>Special assessments,</i>		<i>51,358.98</i>
To meet expenses,		41,718.49
To meet outlays,		9,640.49
<i>Privileges,</i>		<i>124,560.76</i>
<i>Departmental,</i>		<i>588,845.51</i>
General government,		39,955.78
Protection of persons and property,		93,533.14
Health and sanitation,		3,621.59
Highways,		30,006.28
Charities,		155,336.78
Soldiers' benefits,		186,812.08
Education,		55,820.40
Libraries,		4,972.13
Recreation,		1,508.81
Unclassified,		17,248.52
<i>Public service enterprises,</i>		<i>455,786.38</i>
Electric light,		99,285.68
Water,		350,304.89
All other,		6,195.81
<i>Cemeteries,</i>		<i>18,355.57</i>
<i>Interest,</i>		<i>201,426.16</i>
On sinking funds,		20,262.29
On trust and investment funds,		114,501.43
All other,		66,662.44
NON-REVENUE.		\$6,450,016.70
Offsets to outlays,		212,066.96
<i>Departmental,</i>		<i>198,478.45</i>
<i>Public service enterprises,</i>		<i>13,588.51</i>
<i>Cemeteries,</i>		<i>-</i>
Municipal indebtedness,		4,164,875.40
<i>Loans, general purposes,</i>		<i>689,511.17</i>
<i>Loans, public service enterprises,</i>		<i>232,325.00</i>
<i>Loans, cemeteries,</i>		<i>200.00</i>
<i>Bonds refunded, current year,</i>		<i>123,108.43</i>
<i>Temporary loans (including tax loans),</i>		<i>3,085,498.97</i>
<i>Unpaid warrants or orders, current year,</i>		<i>29,056.45</i>
<i>Premiums,</i>		<i>5,175.38</i>
Transfers,		336,386.38
<i>From sinking funds,</i>		<i>131,450.00</i>
All other,		204,936.38
Refunds,		84,813.72
Agency, trust, and investment,		1,591,874.24
<i>Taxes and licenses for State,</i>		<i>687,815.87</i>
<i>Taxes for county,</i>		<i>477,699.49</i>
<i>Reimbursements for grade crossings,</i>		<i>-</i>
<i>Sinking and other permanent funds,</i>		<i>417,481.32</i>
All other,		8,877.56
RECAPITULATION.		
Revenue and offsets to outlays,		\$8,840,421.96
Premiums,		5,175.38
Municipal indebtedness,		4,159,700.02
Transfers and refunds,		481,200.10
Agency, trust, and investment,		1,591,874.24
Total receipts,		\$15,078,371.70
Balance on hand, including funds,		1,495,457.58
GRAND TOTAL,		\$16,573,829.28

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 250 TOWNS.

PAYMENTS.		POPULATION 417,205
Maintenance,		\$6,706,061.69
<i>Departmental,</i>		<i>6,348,401.81</i>
General government,		557,649.81
Protection of persons and property,		743,628.05
Health and sanitation,		137,440.08
Highways,		1,302,041.63
Charities,		532,823.85
Soldiers' benefits,		213,281.24
Education,		2,560,757.53
Libraries,		153,269.46
Recreation,		44,113.56
Unclassified,		103,456.10
<i>Public service enterprises,</i>		<i>289,395.68</i>
Electric light,		111,884.82
Water,		174,875.58
All other,		2,565.28
<i>Cemeteries,</i>		<i>66,119.30</i>
<i>Administration of trust funds,</i>		<i>2,155.40</i>
Interest,		350,733.58
<i>Loans, general purposes,</i>		<i>215,574.27</i>
<i>Loans, public service enterprises,</i>		<i>134,889.71</i>
<i>Loans, cemeteries,</i>		<i>269.60</i>
Outlays,		1,968,443.84
<i>Departmental,</i>		<i>1,585,783.19</i>
General government,		122,267.66
Protection of persons and property,		108,621.39
Health and sanitation,		52,528.59
Highways,		886,977.99
Charities,		5,774.91
Education,		329,705.56
Libraries,		29,217.77
Recreation,		39,940.90
Unclassified,		10,748.42
<i>Public service enterprises,</i>		<i>376,334.28</i>
Electric light,		84,585.00
Water,		291,148.18
All other,		601.10
<i>Cemeteries,</i>		<i>6,326.37</i>
Municipal indebtedness,		3,963,954.37
<i>From sinking funds,</i>		<i>131,450.00</i>
<i>From revenue and other sources,</i>		<i>1,661,507.32</i>
<i>Bonds refunded, current year,</i>		<i>118,408.43</i>
<i>Temporary loans (including tax loans),</i>		<i>3,041,627.88</i>
<i>Warrants or orders, previous years,</i>		<i>10,960.74</i>
Transfers,		396,386.38
<i>To sinking funds from revenue,</i>		<i>46,512.38</i>
<i>To sinking funds from premiums,</i>		<i>117.70</i>
<i>All other,</i>		<i>349,756.30</i>
Refunds,		84,813.72
Agency, trust, and investment,		1,528,902.20
<i>Taxes and licenses for State,</i>		<i>687,815.87</i>
<i>Taxes for county,</i>		<i>477,699.49</i>
<i>Expenditures for grade crossings,</i>		<i>50.00</i>
<i>Sinking and other permanent funds,</i>		<i>354,459.28</i>
<i>All other,</i>		<i>8,877.56</i>
RECAPITULATION.		
Maintenance and interest,		\$7,056,795.27
Permanent debt (except from sinking funds),		1,661,507.32
Sinking fund requirements from revenue,		46,512.38
Premiums paid to sinking funds,		117.70
Outlays,		1,968,443.84
Permanent debt from sinking funds,		131,450.00
Bonds refunded, current year,		118,408.43
Temporary loans,		3,052,588.62
Transfers (except to sinking funds) and refunds,		434,570.02
Agency, trust, and investment,		1,528,902.20
Total payments,		\$14,999,295.78
<i>Balance on hand, including funds,</i>		<i>1,574,533.50</i>
GRAND TOTAL,		\$16,573,829.28

¹ Includes \$4,000 paid from investment fund.

DIVISION B.

INDEBTEDNESS.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1912.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
Hingham,	\$79,872.20	\$74,872.20	—	\$5,000.00	—	—	—	—
Ludlow,	46,000.00	46,000.00	—	—	—	\$25,000.00	—	—
Lexington,	319,175.00	110,475.00	—	208,700.00	—	—	—	—
South Hadley,	67,300.00	67,300.00	—	—	—	10,000.00	—	—
Walpole,	156,476.44	39,640.00	—	101,600.00	—	10,000.00	—	\$5,236.44
Canton,	168,490.17	39,000.00	\$10,490.17	79,000.00	—	40,000.00	—	—
Monson,	34,000.00	4,000.00	—	30,000.00	—	—	—	—
Milbury,	31,835.00	20,520.00	11,335.00	—	—	—	—	—
Barstable,	130,983.00	105,983.00	—	—	—	25,000.00	—	—
Uxbridge,	114,100.00	34,500.00	100.00	79,500.00	—	—	—	—
Dartmouth,	49,400.00	49,400.00	—	—	—	14,450.00	—	—
Provincetown,	114,156.50	3,405.00	18,301.50	75,000.00	—	—	—	—
Randolph,	188,000.00	55,600.00	—	102,400.00	—	30,000.00	—	—
Dudley,	100,000.00	16,000.00	—	100,000.00	—	10,000.00	—	90.11
Rockport,	116,090.11	16,000.00	—	90,000.00	—	—	—	—
Warren,	14,840.00	4,840.00	10,000.00	—	—	—	—	—
Lee,	34,000.00	31,000.00	—	—	—	3,000.00	—	—
Wareham,	34,140.00	34,140.00	—	—	—	6,000.00	—	—
Toxborough,	6,000.00	—	—	—	—	—	—	—
Templeton,	28,516.66	10,600.00	—	17,916.66	—	—	—	—
Tewksbury,	6,000.00	—	—	—	—	6,000.00	—	20.52
Williamstown,	19,520.52	19,500.00	—	—	—	—	—	625.56
Dalton,	—	—	—	—	—	—	—	—
Hardwick,	36,125.56	30,500.00	—	—	—	5,000.00	—	—
Agawam,	87,000.00	45,000.00	—	42,000.00	—	—	—	—
Medfield,	6,690.00	3,400.00	3,290.00	—	—	—	—	—
Dracut,	33,500.00	18,500.00	—	—	—	15,000.00	—	—
East Bridgewater,	82,000.00	43,000.00	—	24,000.00	—	15,000.00	—	—
Oxford,	51,725.00	41,725.00	—	—	—	10,000.00	—	—
Leicester,	35,000.00	35,000.00	—	—	—	—	—	—
Falmouth,	205,000.00	29,000.00	—	176,000.00	—	—	—	—
Sutton,	13,787.40	11,000.00	2,787.40	—	—	—	—	—
North Brookfield,	58,500.00	4,500.00	—	48,000.00	—	6,000.00	—	—
Lenox,	122,700.00	122,700.00	—	—	—	—	—	—
Nantucket,	43,405.07	43,405.07	—	—	—	—	—	—
Barre,	24,200.00	10,000.00	700.00	13,500.00	—	—	—	—

TOWNS UNDER 5,000 POPULATION.

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Pepperell,	143,032.71	2,000.00	-	127,000.00	-	14,000.00	32.71
Westport,	36,000.00	85,300.00	-	-	\$200.00	-	-
Westford,	15,000.00	15,000.00	-	-	-	-	-
Holbrook,	135,800.00	21,800.00	-	94,000.00	-	20,000.00	-
Somerset,	12,000.00	6,000.00	-	-	-	6,000.00	-
Ayer,	83,600.00	23,600.00	-	62,000.00	-	3,000.00	-
Billerica,	180,560.00	86,060.00	-	92,500.00	-	2,000.00	-
Holliston,	36,200.00	10,200.00	-	-	-	26,000.00	-
Medway,	133,841.42	1,775.06	3,066.36	109,000.00	-	20,000.00	-
Manchester,	136,000.00	60,000.00	-	136,000.00	-	-	198.30
Cohasset,	60,193.30	19,000.00	-	-	-	-	-
Norton,	19,000.00	65,200.00	-	-	-	10,000.00	-
Scituate,	75,200.00	39,000.00	-	-	-	-	-
Bourne,	39,000.00	18,000.00	-	6,000.00	-	-	-
Lancaster,	24,000.00	23,836.00	4,900.00	17,800.00	-	10,000.00	-
Hopkinton,	59,713.97	-	-	-	-	-	-
Kingston,	27,700.00	7,500.00	-	17,200.00	-	3,000.00	-
Auburn,	15,300.00	15,300.00	-	-	-	-	-
Seekonk,	9,000.00	9,000.00	-	-	-	-	-
Wilbraham,	1,308.40	-	1,308.40	-	-	-	-
Hanover,	35,235.00	9,700.00	4,035.00	-	-	21,500.00	-
Sharon,	77,988.33	25,988.33	-	42,000.00	-	10,000.00	-
Groveland,	36,600.00	8,100.00	-	12,500.00	2,500.00	13,500.00	-
Dighton,	13,200.00	13,200.00	-	-	-	-	-
West Bridgewater,	94,325.00	19,325.00	-	69,000.00	-	6,000.00	-
Deerfield,	8,131.40	7,700.00	-	-	-	-	431.40
Wayland,	95,400.00	69,400.00	-	11,000.00	-	15,000.00	-
Brookfield,	55,113.01	24,000.00	-	21,000.00	-	10,000.00	-
Merrimac,	93,000.65	11,200.00	-	81,200.00	-	-	600.65
Hopedale,	5,779.00	-	5,779.00	-	-	-	-
Groton,	10,500.00	-	-	10,500.00	-	-	113.01
Douglas,	42,000.00	-	-	42,000.00	-	-	-
Holden,	79,000.00	15,400.00	-	63,600.00	-	-	-
Shirley,	7,300.00	7,300.00	-	-	-	-	-
Acton,	850.00	-	850.00	-	-	-	-
Williamsburg,	55,000.00	-	500.00	51,500.00	-	3,000.00	-
Harwich,	17,775.00	11,650.00	1,125.00	-	-	5,000.00	-
Asburnham,	36,470.00	10,300.00	-	26,170.00	-	-	-
Weston,	-	-	-	-	-	-	-
Hull,	233,623.88	138,021.88	-	39,602.00	1,000.00	55,000.00	-

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1912 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
Upton.	\$11,010.00	\$9,800.00	—	—	—	—	—	\$1,210.00
Bollettown.	6,000.00	3,000.00	—	—	—	\$3,000.00	—	—
Charlton.	8,000.00	500.00	—	—	—	7,500.00	—	—
Avon.	36,000.00	7,000.00	—	\$29,000.00	—	—	—	—
Rehoboth.	—	—	—	—	—	—	—	—
Hadley.	35,225.00	—	\$1,225.00	—	—	—	—	—
Hatfield.	32,000.00	—	—	50,000.00	—	2,000.00	—	—
Swasea.	16,500.00	—	—	—	—	—	—	—
Georgetown.	20,000.00	4,000.00	—	16,000.00	—	—	—	—
Sturbridge.	8,000.00	2,000.00	—	—	—	6,000.00	—	—
Shrewsbury.	33,300.00	7,500.00	—	21,800.00	—	4,000.00	—	—
Stockbridge.	78,500.00	78,500.00	—	—	—	—	—	—
Dennis.	18,766.12	12,496.12	—	—	—	5,000.00	—	1,270.00
Wilmington.	16,970.00	10,970.00	—	—	—	6,000.00	—	—
Hanson.	20,904.44	2,000.00	1,700.00	—	—	17,000.00	—	204.44
Sheffield.	1,000.00	1,000.00	—	—	—	—	—	—
Townsend.	6,953.21	3,500.00	—	—	—	—	\$453.21	—
Hamilton.	23,820.00	13,820.00	—	—	—	3,000.00	—	—
Southborough.	35,500.00	35,500.00	—	—	—	10,000.00	—	—
Rutland.	45,100.00	21,100.00	—	16,500.00	—	7,500.00	—	—
Wrentham.	73,240.96	7,740.96	—	65,500.00	—	—	—	—
Colrain.	2,397.16	1,400.00	—	—	—	—	—	997.16
Marshfield.	—	18,000.00	—	—	—	—	—	—
Raynham.	—	—	—	—	—	—	—	—
Northborough.	3,000.00	—	—	3,000.00	—	—	—	—
Bellingham.	13,757.50	11,000.00	1,757.50	—	—	1,000.00	—	—
Auxbury.	7,000.00	7,000.00	—	—	—	—	—	—
Duxbury.	18,000.00	18,000.00	—	—	—	—	—	—
Sandwich.	24,900.00	14,400.00	—	—	—	10,500.00	—	—
Ashland.	55,000.00	—	—	50,000.00	—	5,000.00	—	—
Carver.	6,752.54	1,500.00	—	—	—	5,000.00	—	83.55
Salisbury.	14,550.00	6,750.00	165.09	—	—	7,800.00	—	—
Northfield.	46,600.00	46,600.00	—	—	—	—	—	—
Essex.	28,408.43	28,408.43	—	—	—	3,000.00	—	—
Buckland.	20,000.00	20,000.00	—	—	—	—	—	—
Chatham.	6,000.00	4,000.00	—	—	—	2,000.00	—	—

East Longmeadow,	14,000.00	11,000.00	1,761.47	3,000.00	-
Cheshire,	10,891.47	9,040.00	-	-	-
Shelburne,	17,000.00	17,000.00	-	-	-
Newbury,	17,300.00	17,300.00	-	-	-
Huntington,	10,500.00	5,500.00	-	5,000.00	-
West Newbury,	17,000.00	17,000.00	-	-	-
Freetown,	10,302.76	10,302.76	-	-	-
Marion,	112,500.00	16,500.00	96,000.00	-	-
Sherborn,	29,275.00	16,575.00	5,700.00	7,000.00	-
Yarmouth,	21,146.34	18,796.12	-	-	2,350.22
Norwell,	13,000.00	3,800.00	-	-	-
Millis,	57,150.00	5,725.00	51,425.00	10,000.00	-
Lunenburg,	500.00	-	500.00	-	-
Plainville,	50,227.30	8,727.30	-	39,000.00	-
Chester,	25,700.00	21,200.00	-	4,500.00	-
Rowley,	24,020.00	8,100.00	-	-	-
Sterling,	17,200.00	9,900.00	7,300.00	-	-
Westminster,	22,222.00	16,000.00	6,222.00	-	-
Pembroke,	14,410.00	2,410.00	-	-	-
West Brookfield,	8,770.00	2,510.00	-	1,260.00	1,500.00
West Stockbridge,	2,000.00	-	-	3,000.00	-
West Boylston,	17,850.00	3,000.00	2,850.00	12,000.00	-
Westwood,	27,407.00	27,407.00	-	-	-
Mattapoisett,	2,750.00	2,000.00	-	750.00	-
Bedford,	70,450.00	3,000.00	9,850.00	57,600.00	-
Conway,	4,800.00	4,800.00	-	-	-
Littleton,	88,538.00	2,500.00	11,538.00	74,500.00	-
Clarksburg,	6,700.00	6,700.00	-	-	-
Tisbury,	94,940.86	11,400.00	-	83,000.00	540.86
Edgartown,	5,185.41	3,500.00	-	-	1,685.41
Nahant,	70,000.00	70,000.00	-	-	-
Lincoln,	125,000.00	40,000.00	85,000.00	-	-
Topsfield,	-	-	-	-	-
Erving,	10,000.00	10,000.00	-	-	-
Lakeville,	15,150.00	15,150.00	-	-	-
Middleton,	14,310.00	8,300.00	-	6,010.00	-
New Marlborough,	9,100.00	6,100.00	-	3,000.00	-
Sudbury,	29,000.00	24,000.00	-	5,000.00	-
Hinsdale,	-	-	-	-	-
Stow,	14,000.00	14,000.00	-	-	-

1 In anticipation of bond issue.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1912 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
Rochester,	—	—	—	—	—	—	—	—
Longmeadow,	\$39,737.82	\$55,850.00	—	\$38,500.00	—	\$2,000.00	—	\$3,387.82
Oak Bluffs,	10,021.00	10,000.00	—	—	—	—	—	21.00
Orleans,	9,050.00	9,050.00	\$50.00	—	—	—	—	—
Hubbardston,	12,800.00	10,800.00	—	—	—	2,000.00	—	—
North Reading,	12,869.10	9,600.00	—	—	—	2,000.00	—	1,269.10
Sunderland,	2,650.00	2,650.00	—	—	—	—	—	—
Harvard,	—	—	—	—	—	—	—	—
Wellesley,	18,087.22	10,000.00	4,687.22	—	—	4,000.00	—	—
Southwick,	2,541.88	2,541.88	—	—	—	—	—	—
Wenham,	4,000.00	4,000.00	—	—	—	—	—	—
Charlemont,	—	—	—	—	—	—	—	—
Berkley,	—	15,000.00	200.00	45,300.00	\$1,200.00	—	—	—
Russell,	61,700.00	2,500.00	—	—	—	11,000.00	—	—
Norfolk,	13,500.00	5,200.00	900.00	—	—	1,000.00	—	404.50
Ashfield,	7,504.50	—	—	—	—	—	—	—
Becket,	—	—	190.50	—	—	—	—	—
Lanesborough,	12,846.19	8,655.69	—	—	—	4,000.00	—	—
Gill,	4,400.00	3,700.00	—	—	—	700.00	—	—
Lynnfield,	6,500.00	4,500.00	—	—	—	2,000.00	—	—
Berlin,	—	—	—	—	—	—	—	—
Ashby,	3,790.00	3,790.00	—	—	—	—	—	—
Mendon,	12,250.00	9,650.00	—	—	—	1,600.00	\$1,000.00	—
Enfield,	1,000.00	1,000.00	—	—	—	—	—	—
Southampton,	10,164.24	9,220.00	—	—	—	—	837.44	106.80
Brimfield,	—	—	—	—	—	—	—	—
Whately,	5,947.84	5,500.00	—	—	—	—	—	447.84
Tyngsborough,	5,400.00	1,400.00	—	—	—	4,000.00	—	—
Princeton,	5,000.00	3,000.00	—	2,000.00	—	—	—	—
Dover,	—	—	—	—	—	—	—	—
Royalston,	5,500.00	—	—	—	—	5,500.00	—	—
Granville,	5,500.00	—	—	—	—	5,500.00	—	—
Bolton,	2,500.00	2,500.00	—	—	—	—	—	—
Granby,	—	—	—	—	—	—	—	—
Petersham,	8,900.00	—	—	—	—	8,900.00	—	—
Barnardston,	3,421.36	3,000.00	—	—	—	—	—	421.36

Dana,	12,500.00	6,500.00	-	-	-	6,000.00	-
Leverett,	-	-	-	-	-	-	-
Boxford,	-	-	-	-	-	-	2,543.37
Blandford,	6,643.37	4,100.00	-	-	-	-	-
Boylston,	11,000.00	2,500.00	500.00	-	-	-	-
Truro,	1,093.00	1,093.00	1,093.00	-	8,000.00	-	-
Richmond,	7,366.62	6,000.00	-	-	-	-	1,366.62
Hampden,	3,500.00	-	-	-	-	3,500.00	-
New Salem,	275.00	275.00	-	-	-	-	-
Cummingtown,	1,250.00	250.00	-	-	-	1,000.00	-
Brewster,	16,550.00	15,350.00	1,200.00	-	-	-	-
Egremont,	-	-	-	-	-	-	-
Burlington,	-	-	-	-	-	-	-
Worthington,	157.38	3,470.22	-	-	-	-	157.38
Sandisfield,	3,848.37	1,400.00	-	-	-	-	378.15
Plympton,	7,900.00	-	-	-	-	6,500.00	-
Oakham,	1,000.00	500.00	-	-	-	500.00	-
Carlisle,	5,500.00	5,500.00	-	-	-	-	-
Halifax,	9,709.00	6,700.00	-	-	-	3,000.00	-
Chesterfield,	2,000.00	2,000.00	-	-	-	-	-
Eastham,	4,000.00	-	-	-	-	4,000.00	-
Savoy,	3,000.00	-	-	-	-	3,000.00	-
Wendell,	377.23	-	-	-	-	-	377.23
Otis,	1,252.25	-	1,032.25	-	-	-	220.00
Warwick,	-	-	-	-	-	-	-
Felham,	1,000.00	1,000.00	-	-	-	-	-
Hancock,	200.00	-	200.00	-	-	-	-
New Braintree,	2,975.00	500.00	475.00	-	-	2,000.00	-
Rowe,	3,487.33	1,500.00	-	-	-	1,400.00	587.33
Greenwich,	1,500.00	-	500.00	-	-	1,000.00	-
West Tisbury,	1,500.00	-	-	-	-	-	-
Phillipston,	930.00	500.00	430.00	-	-	-	-
Hawley,	2,075.31	1,000.00	-	-	-	-	1,075.31
Westhampton,	-	-	-	-	-	-	-
Paxton,	1,500.00	1,000.00	-	-	-	500.00	-
Dunstable,	1,760.00	1,760.00	-	-	-	-	-
Plainfield,	2,500.00	1,700.00	-	-	-	800.00	-
Windsor,	-	-	-	-	-	-	-
Florida,	2,400.00	2,400.00	-	-	-	-	-
Monterey,	1,325.00	1,325.00	-	-	-	-	-

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1912 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
Tyringham, .	\$2,400.00	\$2,400.00	—	—	—	—	—	—
Leyden, .	1,007.25	1,000.00	—	—	—	—	—	\$7.25
Middlefield, .	800.00	—	—	—	—	\$800.00	—	—
Heath, .	106.35	—	—	—	—	—	—	106.35
Wales, .	—	—	—	—	—	—	—	—
Prescott, .	1,200.00	—	—	—	—	—	—	—
Boxborough, .	200.00	—	—	—	—	1,200.00	—	—
Chilmark, .	3,132.09	3,108.00	\$200.00	—	—	—	—	24.09
Goshen, .	1,426.61	1,426.61	—	—	—	—	—	—
Washington, .	—	—	—	—	—	—	—	—
Alford, .	477.16	—	—	—	—	—	\$350.00	127.16
Mashpee, .	7,293.68	4,700.00	—	—	—	2,500.00	—	98.68
Shutesbury, .	—	—	—	—	—	—	—	—
Monroe, .	750.00	750.00	—	—	—	—	—	—
Peru, .	604.00	600.00	—	—	—	—	—	4.00
Montgomery, .	1,400.00	1,300.00	100.00	—	—	—	—	—
Tolland, .	388.02	—	—	—	—	—	—	388.02
Gay Head, .	—	—	—	—	—	—	—	—
Gosnold, .	5,480.00	3,500.00	—	\$1,980.00	—	—	—	—
Holland, .	1,600.00	1,600.00	—	—	—	—	—	—
Mount Washington, .	—	—	—	—	—	—	—	—
New Ashford, .	1,050.00	1,050.00	—	—	—	—	—	—
250 Towns, .	\$7,349,626.37	\$3,222,862.63	\$134,043.46	\$3,197,863.66	\$6,160.00	\$745,160.00	\$4,140.65	\$30,390.97

TABLE III. — *Relation of Indebtedness to Valuation — 1912.*

NOTE. The valuation given in this table is the assessors' valuation of real and personal property as of April 1, 1912, exclusive of the non-resident bank stock, as reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax loans, other temporary loans, with the exception of that found in West Brookfield, and warrants or orders, is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 44 towns which showed no funded or fixed debt.

TOWNS. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1912	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Littleton,	1,229	7.6	\$1,169,193	\$88,538.00	—	\$88,538.00
2 Merrimac,	2,202	6.9	1,339,714	92,400.00	—	92,400.00
3 Medway,	2,696	6.6	1,716,265	113,841.42	—	113,841.42
4 Russell,	965	6.2	995,105	61,700.00	—	61,700.00
5 West Bridgewater,	2,231	5.8	1,534,588	88,325.00	—	88,325.00
6 Pepprell,	2,953	5.7	2,268,618	129,000.00	—	129,000.00
7 Tisbury,	1,196	5.6	1,689,088	94,400.00	—	94,400.00
8 Plainville,	1,385	5.6	858,554	47,727.30	—	47,727.30
9 Wrentham,	1,743	5.2	1,401,196	73,240.96	—	73,240.96
10 Dudley,	4,267	5.0	1,986,847	100,000.00	—	100,000.00
11 Holbrook,	2,816	4.8	1,598,007	115,800.00	\$38,709.18	77,090.82
12 Rutland,	1,743	4.8	781,464	37,600.00	—	37,600.00
13 Holden,	2,147	4.4	1,781,958	79,000.00	—	79,000.00
14 Provincetown,	4,369	4.4	2,288,517	99,706.50	—	99,706.50
15 Bedford,	1,231	4.2	1,669,495	70,450.00	—	70,450.00
16 Billerica,	2,789	4.0	2,829,996	178,560.00	65,604.55	112,955.45
17 Lexington,	4,918	3.9	8,106,015	319,175.00	—	319,175.00
18 Williamsburg,	2,132	3.8	1,080,869	52,000.00	10,398.82	41,601.18
19 Randolph,	4,301	3.8	2,731,000	158,000.00	54,635.96	103,364.04
20 Longmeadow,	1,084	3.7	2,133,915	94,350.00	14,541.80	79,808.20
21 Avon,	2,013	3.5	1,036,751	36,000.00	—	36,000.00
22 Ashland,	1,682	3.4	1,461,022	50,000.00	—	50,000.00
23 Ayer,	2,797	3.4	2,301,131	85,600.00	7,124.79	78,475.21
24 Brookfield,	2,204	3.3	1,353,506	45,000.00	—	45,000.00
25 Northfield,	1,642	3.2	1,437,722	46,600.00	—	46,600.00
26 Uxbridge,	4,671	3.2	3,532,500	114,100.00	—	114,100.00
27 Douglas,	2,152	3.0	1,378,758	42,000.00	—	42,000.00
28 Millis,	1,399	3.0	1,347,735	57,150.00	16,757.03	40,392.97
29 Ashburnham,	2,107	3.0	1,220,425	36,470.00	—	36,470.00
30 East Bridgewater,	3,363	3.0	2,257,623	67,000.00	—	67,000.00
31 Rockport,	4,211	2.8	3,782,480	106,000.00	—	106,000.00
32 North Brookfield,	3,075	2.8	1,884,808	52,500.00	—	52,500.00
33 Agawam,	3,501	2.8	2,293,308	87,000.00	23,403.57	63,596.43
34 Chester,	1,377	2.7	793,565	21,200.00	—	21,200.00
35 Lincoln,	1,175	2.6	4,039,382	125,000.00	18,586.63	106,413.37
36 Canton,	4,797	2.4	5,333,390	128,490.17	—	128,490.17
37 Clarksburg,	1,207	2.4	283,299	6,700.00	—	6,700.00
38 Westminster,	1,353	2.4	944,325	22,222.00	—	22,222.00
39 Walpole,	4,892	2.2	6,434,562	141,340.00	—	141,340.00
40 Marion,	1,460	2.2	5,163,660	112,500.00	—	112,500.00
41 Boylston,	714	2.1	518,500	11,000.00	—	11,000.00
42 Essex,	1,621	2.0	1,242,421	25,408.43	—	25,408.43
43 Oxford,	3,361	2.0	2,051,448	41,725.00	—	41,725.00
44 Sharon,	2,310	2.0	3,218,118	67,988.33	2,612.04	65,376.29
45 Hadley,	1,999	2.0	1,743,841	35,225.00	—	35,225.00
46 Hopkinton,	2,452	2.0	1,756,502	48,536.00	14,002.85	34,533.15
47 Mashpee,	270	1.9	247,250	4,700.00	—	4,700.00
48 Hatfield,	1,986	1.9	1,636,230	50,000.00	19,024.18	30,975.82
49 West Boylston,	1,270	1.9	946,489	17,850.00	—	17,850.00
50 Brewster,	631	1.9	886,105	16,550.00	—	16,550.00
51 New Ashford,	92	1.9	56,480	1,050.00	—	1,050.00
52 Southampton,	870	1.8	498,905	9,220.00	—	9,220.00
53 Buckland,	1,573	1.8	849,428	20,000.00	4,736.91	15,263.09
54 Monson,	4,758	1.8	1,919,430	34,000.00	—	34,000.00
55 Groveland,	2,253	1.8	1,216,595	23,100.00	1,633.24	21,466.76
56 Sudbury,	1,120	1.8	1,360,695	24,000.00	—	24,000.00
57 Stockbridge,	1,933	1.7	4,534,440	78,500.00	—	78,500.00
58 Southborough,	1,745	1.7	2,056,563	35,500.00	—	35,500.00
59 Falmouth,	3,144	1.7	11,796,757	205,000.00	7,977.35	197,022.65
60 Westport,	2,928	1.6	2,208,150	36,000.00	—	36,000.00
61 West Newbury,	1,473	1.6	1,057,611	17,000.00	—	17,000.00
62 Georgetown,	1,958	1.6	1,245,032	20,000.00	—	20,000.00
63 Lenox,	3,060	1.6	7,831,883	122,700.00	—	122,700.00
64 Templeton,	3,756	1.6	1,824,912	28,516.66	—	28,516.66
65 Dana,	736	1.5	421,386	6,500.00	—	6,500.00
66 Kingston,	2,445	1.5	1,650,460	24,700.00	—	24,700.00
67 Holland,	145	1.4	110,639	1,600.00	—	1,600.00
68 Wellfleet,	1,022	1.4	1,018,655	14,687.22	—	14,687.22
69 Leicester,	3,237	1.4	2,431,015	35,000.00	—	35,000.00
70 Lanesborough,	947	1.4	619,073	8,846.19	—	8,846.19
71 Lakeville,	1,141	1.4	1,065,200	15,150.00	—	15,150.00
72 Hubbardston,	1,073	1.4	768,695	10,800.00	—	10,800.00
73 Mendon,	880	1.4	688,590	9,650.00	—	9,650.00
74 Sterling,	1,359	1.4	1,234,655	17,200.00	—	17,200.00
75 Sherborn,	1,428	1.4	1,611,330	22,275.00	—	22,275.00

TABLE III. — *Relation of Indebtedness to Valuation — 1912 — Continued.*

TOWNS. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1912	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
76 Barnstable,	4,676	1.3	\$7,937,990	\$105,933.00	-	\$105,933.00
77 Bellingham,	1,696	1.3	959,120	12,757.50	-	12,757.50
78 Stow,	1,115	1.3	1,062,062	14,000.00	-	14,000.00
79 Cheshire,	1,508	1.3	836,738	10,801.47	-	10,801.47
80 Lee,	4,106	1.3	2,408,632	31,000.00	-	31,000.00
81 Scituate,	2,482	1.3	5,132,004	65,200.00	-	65,200.00
82 Norton,	2,544	1.3	1,504,350	19,000.00	-	19,000.00
83 Wayland,	2,206	1.2	3,177,080	80,400.00	\$41,322.35	39,077.65
84 Shrewsbury,	1,946	1.2	2,401,257	29,300.00	-	29,300.00
85 Sandwich,	1,688	1.2	1,184,575	14,400.00	-	14,400.00
86 East Longmeadow,	1,553	1.2	925,485	11,000.00	-	11,000.00
87 Hull,	2,103	1.2	7,598,083	178,623.88	90,504.02	88,119.86
88 Florida,	395	1.2	207,490	2,400.00	-	2,400.00
89 Whately,	846	1.1	486,394	5,500.00	-	5,500.00
90 Carlisle,	551	1.1	478,419	5,500.00	177.73	5,322.27
91 Auburn,	2,420	1.1	1,385,000	15,300.00	-	15,300.00
92 Newbury,	1,482	1.1	1,567,648	17,300.00	-	17,300.00
93 North Reading,	1,059	1.1	885,254	9,600.00	-	9,600.00
94 Dartmouth,	4,378	1.1	4,603,575	49,400.00	-	49,400.00
95 Ludlow,	4,948	1.1	4,287,204	46,000.00	-	46,000.00
96 Millbury,	4,740	1.1	2,983,532	31,855.00	-	31,855.00
97 Freetown,	1,471	1.0	994,640	10,302.76	-	10,302.76
98 Halifax,	550	1.0	650,246	6,700.00	-	6,700.00
99 Hingham,	4,965	1.0	7,790,925	79,872.20	-	79,872.20
100 Nantucket,	2,962	1.0	4,245,990	43,405.07	-	43,405.07
101 Rowley,	1,368	1.0	2,422,011	24,620.00	-	24,620.00
102 Hardwick,	3,524	1.0	3,002,180	30,500.00	-	30,500.00
103 Dighton,	2,235	1.0	1,319,639	13,200.00	-	13,200.00
104 South Hadley,	4,894	1.0	3,157,050	57,300.00	26,747.38	30,552.62
105 Barre,	2,957	1.0	2,502,540	24,200.00	-	24,200.00
106 Richmond,	650	1.0	623,743	6,000.00	-	6,000.00
107 Dennis,	1,919	0.9	1,326,680	12,496.12	-	12,496.12
108 Middleton,	1,129	0.9	886,489	8,300.00	-	8,300.00
109 Goshen,	279	0.9	208,529	1,926.61	-	1,926.61
110 Montgomery,	217	0.9	152,367	1,400.00	-	1,400.00
111 Sandisfield,	566	0.9	381,515	3,470.22	-	3,470.22
112 Sutton,	3,078	0.9	1,545,119	13,787.40	-	13,787.40
113 Plainfield,	406	0.9	194,164	1,700.00	-	1,700.00
114 Hanover,	2,326	0.9	1,555,220	13,735.00	-	13,735.00
115 Harwich,	2,115	0.9	1,487,644	12,775.00	-	12,775.00
116 Manchester,	2,673	0.8	16,054,239	136,000.00	-	136,000.00
117 Chilmark,	282	0.8	367,279	3,108.00	-	3,108.00
118 Ashfield,	959	0.8	724,342	6,100.00	-	6,100.00
119 Huntington,	1,473	0.8	662,780	5,500.00	-	5,500.00
120 Upton,	2,071	0.8	1,185,546	9,800.00	-	9,800.00
121 Nahant,	1,184	0.8	9,184,295	70,000.00	-	70,000.00
122 New Marlborough,	1,124	0.8	800,880	6,100.00	-	6,100.00
123 Yarmouth,	1,420	0.8	2,472,984	18,796.12	-	18,796.12
124 Gosnold,	152	0.8	724,540	5,480.00	-	5,480.00
125 Gill,	942	0.7	494,961	3,700.00	-	3,700.00
126 Dracut,	3,461	0.7	2,523,325	18,500.00	-	18,500.00
127 Rowe,	456	0.7	211,624	1,500.00	-	1,500.00
128 Warren,	4,188	0.7	2,101,986	14,840.00	-	14,840.00
129 Westford,	2,851	0.7	2,148,092	15,000.00	-	15,000.00
130 Acushnet,	1,692	0.7	1,007,140	7,000.00	-	7,000.00
131 Marshfield,	1,738	0.7	2,661,356	18,000.00	-	18,000.00
132 Westwood,	1,266	0.7	4,102,590	27,407.00	-	27,407.00
133 Erving,	1,148	0.7	1,017,305	10,000.00	3,240.03	6,759.97
134 Tyngham,	332	0.7	364,441	2,400.00	-	2,400.00
135 Blandford,	717	0.7	624,456	4,100.00	-	4,100.00
136 Bernardston,	741	0.6	467,555	3,000.00	-	3,000.00
137 Conway,	1,230	0.6	750,456	4,800.00	-	4,800.00
138 Cohasset,	2,585	0.6	9,505,041	60,000.00	-	60,000.00
139 Wareham,	4,102	0.6	5,530,274	34,140.00	-	34,140.00
140 Chesterfield,	536	0.6	337,703	2,000.00	-	2,000.00
141 Shirley,	2,139	0.6	1,254,941	7,300.00	-	7,300.00
142 Duxbury,	1,688	0.6	3,172,073	18,000.00	-	18,000.00
143 Seekonk,	2,397	0.6	1,539,435	9,000.00	-	9,000.00
144 West Brookfield,	1,327	0.6	939,477	5,270.00	-	5,270.00
145 Bourne,	2,474	0.5	7,203,725	39,000.00	-	39,000.00
146 Swansea,	1,978	0.5	1,655,270	16,500.00	7,647.56	8,852.44
147 Oak Bluffs,	1,084	0.5	1,888,650	10,000.00	-	10,000.00
148 Holliston,	2,711	0.5	1,968,587	10,200.00	-	10,200.00
149 Leyden,	363	0.5	197,074	1,000.00	-	1,000.00
150 Hawley,	424	0.5	197,968	1,000.00	-	1,000.00
151 Salisbury,	1,658	0.5	1,339,970	6,750.00	-	6,750.00
152 Orleans,	1,077	0.5	1,913,327	9,550.00	-	9,550.00
153 Ashby,	885	0.5	586,232	3,700.00	932.09	2,857.01
154 Sunderland,	1,047	0.5	567,870	2,650.00	-	2,650.00
155 Williamstown,	3,708	0.5	4,280,873	19,500.00	-	19,500.00
156 Lancaster,	2,464	0.4	5,351,421	24,000.00	-	24,000.00
157 Shelburne,	1,498	0.4	1,297,690	17,000.00	11,180.32	5,819.68
158 Monroe,	248	0.4	173,269	750.00	-	750.00
159 Dunstable,	408	0.4	425,896	1,760.00	-	1,760.00

TABLE III. — *Relation of Indebtedness to Valuation — 1912 — Concluded.*

Towns. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1912	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
160 Peru,	237	0.4	\$145,435	\$600.00	—	\$600.00
161 Otis,	494	0.4	259,383	1,032.25	—	1,032.25
162 Medfield,	3,466	0.4	1,690,824	6,690.00	—	6,690.00
163 Bolton,	764	0.4	647,445	2,500.00	—	2,500.00
164 Monterey,	388	0.4	344,103	1,325.00	—	1,325.00
165 Somerset,	2,798	0.4	1,582,130	6,000.00	—	6,000.00
166 Lynnfield,	911	0.4	1,199,311	4,500.00	—	4,500.00
167 Princeton,	818	0.4	1,420,516	5,000.00	—	5,000.00
168 Plympton,	561	0.3	415,903	1,400.00	—	1,400.00
169 Deerfield,	2,209	0.3	2,349,851	7,700.00	—	7,700.00
170 Phillipston,	426	0.3	286,955	930.00	—	930.00
171 Belchertown,	2,054	0.3	933,765	3,000.00	—	3,000.00
172 Edgartown,	1,191	0.3	1,097,990	3,500.00	—	3,500.00
173 Chatham,	1,564	0.3	1,294,670	4,000.00	—	4,000.00
174 Southwick,	1,020	0.3	841,525	2,541.88	—	2,541.88
175 Norwell,	1,410	0.3	1,115,951	3,300.00	—	3,300.00
176 Hamilton,	1,749	0.3	4,686,430	13,820.00	—	13,820.00
177 Truro,	655	0.3	394,770	1,093.00	—	1,093.00
178 Pelham,	467	0.3	371,154	1,000.00	—	1,000.00
179 Hanson,	1,854	0.3	1,378,290	3,700.00	—	3,700.00
180 Paxton,	416	0.3	383,388	1,000.00	—	1,000.00
181 Townsend,	1,761	0.3	1,347,400	3,500.00	—	3,500.00
182 Groton,	2,155	0.3	4,112,979	10,500.00	—	10,500.00
183 Pembroke,	1,336	0.2	976,345	2,410.00	—	2,410.00
184 New Braintree,	464	0.2	403,445	975.00	—	975.00
185 Norfolk,	960	0.2	1,046,100	2,500.00	—	2,500.00
186 Tyngsborough,	829	0.2	655,347	1,400.00	—	1,400.00
187 Northborough,	1,713	0.2	1,416,640	3,000.00	—	3,000.00
188 Greenwich,	452	0.2	254,630	500.00	—	500.00
189 Sturbridge,	1,957	0.2	1,019,130	2,000.00	—	2,000.00
190 Colrain,	1,741	0.2	750,480	1,400.00	—	1,400.00
191 Wenham,	1,010	0.2	2,627,900	4,000.00	—	4,000.00
192 Enfield,	874	0.1	725,450	1,000.00	—	1,000.00
193 Mattapoisett,	1,233	0.1	1,996,562	2,750.00	—	2,750.00
194 Oakham,	552	0.1	380,799	500.00	—	500.00
195 Wilbraham,	2,332	0.1	1,178,166	1,308.40	—	1,308.40
196 Hopedale,	2,188	0.1	5,913,632	5,779.00	—	5,779.00
197 Sheffield,	1,817	0.1	1,076,340	1,000.00	—	1,000.00
198 Carver,	1,663	0.1	1,927,482	1,668.69	—	1,668.69
199 Cummington,	637	0.1	336,399	250.00	—	250.00
200 New Salem,	639	0.1	371,810	275.00	—	275.00
201 Boxborough,	317	0.1	291,021	200.00	—	200.00
202 Wilmington,	1,858	0.1	1,709,327	10,970.00	\$10,070.48	899.52
203 Hancock,	465	0.1	388,534	200.00	—	200.00
204 Charlton,	2,032	1 -	1,305,988	500.00	—	500.00
205 Lunenburg,	1,393	1 -	1,336,328	500.00	—	500.00
206 Acton,	2,136	1 -	2,425,330	850.00	—	850.00
Totals,	376,133	—	\$399,907,953	\$6,562,434.75	\$491,571.76	\$6,070,862.99

1 Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1912 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 283. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 136 to 263, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the town of Millis, where \$5,000 of water bonds were refunded.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Hingham,	\$90,000.00	—	\$30,000.00	—	—	—	\$1,000.00	\$4,000.00	\$30,000.00	—	—	—
Ludlow,	—	—	35,000.00	—	—	—	8,100.00	—	42,000.00	—	—	—
Lexington,	55,000.00	\$32,000.00	60,000.00	—	—	—	11,210.00	18,900.00	75,000.00	—	—	—
South Hadley,	13,300.00	—	40,000.00	—	—	—	—	—	30,000.00	—	\$200.00	—
Walpole,	—	11,700.00	60,000.00	—	—	\$5,236.44	13,900.00	5,000.00	50,000.00	—	—	—
Canton,	—	—	83,000.00	—	\$240.00	—	6,000.00	5,000.00	83,000.00	—	—	—
Monson,	—	—	6,000.00	—	—	—	2,000.00	3,000.00	6,000.00	—	—	—
Millbury,	14,270.00	—	20,000.00	—	300.00	—	5,450.00	—	20,000.00	—	—	—
Barnstable,	—	—	90,000.00	—	—	—	21,000.00	—	80,000.00	—	2,103.37	—
Uxbridge,	29,000.00	—	15,000.00	—	—	—	2,000.00	5,000.00	15,000.00	—	—	—
Dartmouth,	400.00	—	30,000.00	—	—	—	4,500.00	—	30,000.00	—	—	—
Provincetown,	—	—	23,450.00	—	2,205.00	—	1,505.00	4,700.00	24,450.00	—	—	—
Randolph,	1,600.00	—	48,000.00	—	—	—	6,400.00	20,700.00	48,000.00	—	—	—
Dudley,	—	—	—	—	—	—	1,000.00	6,000.00	40,000.00	—	—	—
Rockport,	—	—	40,000.00	—	—	26.00	670.00	—	20,000.00	—	—	—
Warren,	3,500.00	—	20,000.00	—	—	—	—	—	—	—	9,597.74	121.67
Lee,	—	—	23,000.00	—	—	—	—	—	20,000.00	—	—	—
Wareham,	4,500.00	—	10,000.00	—	—	—	4,271.41	—	10,000.00	—	—	—
Foxborough,	—	—	21,000.00	—	—	—	—	—	21,000.00	1,8972.88	—	—
Templeton,	—	—	10,000.00	—	—	—	5,400.00	716.67	10,000.00	—	—	—
Tewksbury,	—	—	14,000.00	—	—	—	7,100.00	—	10,000.00	—	—	—
Williamstown,	—	—	37,000.00	—	—	20.52	7,100.00	—	37,000.00	—	—	—
Dalton,	—	—	20,000.00	—	—	—	—	—	20,000.00	—	—	—
Hardwick,	—	—	25,000.00	—	—	625.56	2,500.00	—	20,000.00	—	—	—
Agawam,	20,000.00	30,000.00	10,000.00	—	—	—	4,000.00	1,000.00	10,000.00	—	—	—
Medfield,	—	—	8,000.00	—	—	—	1,800.00	—	8,000.00	—	5,250.00	—
Dracut,	2,000.00	—	40,000.00	—	—	—	6,825.00	—	36,000.00	—	—	—
East Bridgewater,	30,000.00	18,000.00	30,000.00	—	—	—	8,400.00	500.00	28,000.00	—	—	—

Oxford,	4,000.00	30,000.00	—	—	—	2,435.00	—	26,000.00	—	—
Leicester,	1,000.00	20,000.00	—	—	—	6,000.00	—	20,000.00	—	—
Falmouth,	—	55,000.00	—	—	—	14,000.00	5,000.00	55,000.00	—	—
Sutton,	—	10,000.00	750.00	—	—	6,000.00	—	10,000.00	—	—
North Brookfield,	—	19,000.00	—	—	—	1,250.00	5,000.00	18,000.00	—	—
Lenox,	36,000.00	30,000.00	—	—	—	15,000.00	—	30,000.00	—	—
Nantucket,	22,000.00	60,000.00	—	—	—	6,866.66	1,500.00	60,000.00	—	—
Barre,	12,000.00	—	—	—	—	2,000.00	—	—	—	—
Pepperell,	2,000.00	10,000.00	—	32.71	—	1,000.00	—	22,000.00	—	—
Westport,	2 9,700.00	10,000.00	—	—	—	8,000.00	—	10,000.00	—	—
Westford,	—	14,000.00	—	—	—	4,550.00	—	14,000.00	—	—
Holbrook,	—	20,000.00	—	—	—	2,100.00	30,000.00	30,000.00	—	—
Somerset,	—	20,000.00	—	—	—	1,000.00	—	20,000.00	—	—
Ayer,	4,000.00	15,000.00	—	—	—	1,750.00	15,000.00	16,600.00	—	—
BillERICA,	2,500.00	22,000.00	—	—	—	1,000.00	—	25,000.00	—	—
Holliston,	4,200.00	5,000.00	—	—	—	1,500.00	—	13,000.00	—	—
Medway,	—	20,000.00	3.17	—	—	2,150.00	—	15,000.00	—	—
Manchester,	—	80,000.00	—	198.30	—	880.02	6,000.00	80,000.00	—	—
Cohasset,	—	60,000.00	—	—	—	15,679.84	—	60,000.00	—	—
Norton,	—	20,000.00	—	—	—	5,300.00	—	20,000.00	—	—
SaTuate,	14,000.00	60,000.00	—	—	—	10,000.00	—	50,000.00	600.00	—
Bourne,	5,000.00	35,000.00	—	—	—	6,600.00	2,000.00	35,000.00	4,394.00	—
Lancaster,	—	20,000.00	—	—	—	3,000.00	1,000.00	20,000.00	—	—
Hopkinton,	—	30,000.00	350.00	1,177.97	—	—	—	30,000.00	—	—
Kingston,	7,500.00	10,000.00	—	—	—	3,550.00	—	7,000.00	—	—
Auburn,	—	9,500.00	—	—	—	2,100.00	—	9,500.00	—	—
Seekonk,	5,000.00	10,000.00	—	—	—	2,000.00	—	10,000.00	—	—
Wilbrahan,	—	1,500.00	—	—	—	—	—	1,500.00	—	—
Hanover,	700.00	28,000.00	—	—	—	3,300.00	—	28,000.00	—	—
Sharon,	—	40,000.00	—	—	—	10,705.90	2,000.00	30,000.00	—	—
Groveland,	—	20,500.00	—	—	—	1,500.00	500.00	21,500.00	—	—
Dighton,	1,200.00	12,000.00	—	—	—	3,260.58	—	12,000.00	—	—
West Bridgewater,	19,000.00	21,000.00	—	—	—	4,000.00	—	15,000.00	—	—
Deerfield,	6,000.00	8,000.00	—	431.40	—	2,700.00	—	10,000.00	—	—
Wayland,	2,000.00	25,000.00	—	—	—	1,900.00	500.00	25,000.00	—	—
Brookfield,	4,000.00	25,000.00	—	104.15	—	1,600.00	3,300.00	22,500.00	—	—
Merrimac,	—	10,000.00	—	592.85	—	1,600.00	4,600.00	10,000.00	—	—
Hopedale,	—	25,000.00	—	—	—	—	—	25,000.00	—	—
Groton,	—	27,000.00	—	—	—	—	2,360.00	27,000.00	—	—
Douglas,	—	—	—	—	—	—	—	—	—	—
Holden,	2,000.00	6,000.00	—	—	—	2,200.00	1,500.00	6,000.00	—	—
Shirley,	—	3,000.00	—	—	—	1,600.00	—	3,000.00	—	—
Acton,	—	13,000.00	700.00	—	—	—	—	13,000.00	—	—
Williamsburg,	—	16,000.00	—	—	—	—	500.00	15,500.00	—	—

1 Guarantee deposit used.

2 Includes \$200 of cemetery loans.

2.86

467.29

TABLE IV. — Debt Transactions for 1912 Classified by Character of Obligation — Continued.

TOWNS. (Population under 5,000)	INCURRED					CANCELLED						
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Harwich, .	\$11,000.00	—	\$10,000.00	—	\$200.00	—	\$3,650.00	—	\$15,000.00	—	—	—
Asburnham, .	10,300.00	\$5,800.00	7,000.00	—	—	—	10,000.00	\$1,000.00	7,000.00	—	—	—
Weston, .	—	—	10,000.00	—	—	—	—	—	10,000.00	—	—	—
Hull, .	13,500.00	1,400.00	\$5,000.00	—	—	—	4,750.00	61,000.00	65,000.00	—	—	—
Upton, .	—	—	10,000.00	—	—	\$1,210.00	4,200.00	—	10,000.00	—	—	—
Belchertown, .	—	—	11,000.00	—	—	—	1,500.00	—	12,000.00	—	—	—
Charlton, .	500.00	—	15,500.00	—	—	—	—	—	13,500.00	—	—	—
Avon, .	—	—	15,000.00	—	—	—	500.00	3,500.00	20,000.00	—	—	—
Rehoboth, .	—	—	5,000.00	—	—	—	—	—	13,000.00	—	—	—
Hadley, .	—	—	—	—	725.00	—	2,000.00	—	—	—	—	—
Hatfield, .	—	—	10,000.00	—	—	—	500.00	—	8,000.00	—	—	—
Swansea, .	—	—	10,000.00	—	—	—	—	—	10,000.00	—	—	—
Georgetown, .	—	16,000.00	4,000.00	—	—	—	2,500.00	—	4,000.00	—	—	—
Sturbridge, .	—	—	18,000.00	—	—	—	500.00	—	19,000.00	—	—	—
Shrewsbury, .	7,500.00	—	12,000.00	—	—	—	3,000.00	1,500.00	8,000.00	—	—	—
Stockbridge, .	\$3,500.00	—	20,000.00	—	—	—	7,650.00	—	20,000.00	—	—	—
Dennis, .	5,500.00	—	12,000.00	—	—	1,270.00	4,550.00	—	8,300.00	—	—	\$925.89
Wilmington, .	—	—	14,000.00	—	—	—	490.00	—	15,500.00	—	—	—
Hanson, .	—	—	15,000.00	—	—	204.44	8,700.00	—	9,000.00	—	—	228.80
Sheffield, .	—	—	3,000.00	—	—	—	—	—	3,000.00	—	—	37.15
Townsend, .	—	—	23,000.00	\$405.53	—	—	1,800.00	—	25,000.00	—	—	—
Hamilton, .	—	—	30,000.00	—	—	—	4,480.00	—	35,000.00	—	—	—
Southborough, .	15,500.00	—	25,000.00	—	—	—	3,500.00	1,500.00	25,000.00	—	—	—
Rutland, .	—	—	17,500.00	—	—	—	3,900.00	—	16,000.00	—	—	—
Wrentham, .	—	4,000.00	7,500.00	—	—	—	2,000.00	3,500.00	7,500.00	—	—	—
Colrain, .	—	—	7,000.00	—	997.16	—	650.00	—	11,000.00	—	—	—
Marshfield, .	—	—	10,000.00	—	—	—	2,000.00	—	10,000.00	—	—	—
Raynham, .	—	—	10,000.00	—	—	—	—	—	13,000.00	—	—	—
Northborough, .	—	—	8,000.00	—	—	—	—	1,500.00	8,000.00	—	—	—
Bellingham, .	—	—	10,000.00	—	—	—	3,000.00	—	10,000.00	—	—	—
Acushnet, .	7,000.00	—	6,500.00	—	—	—	3,000.00	—	6,500.00	—	—	—
Duxbury, .	—	—	17,500.00	—	—	—	—	—	20,500.00	—	—	—
Sandwich, .	15,000.00	—	18,500.00	—	—	—	12,200.00	—	26,500.00	—	\$100.00	—
Ashland, .	—	—	18,000.00	—	—	—	—	—	16,000.00	—	2,600.00	—
Carver, .	—	—	18,000.00	—	15.90	—	1,500.00	—	13,000.00	—	2,186.31	—
Salisbury, .	5,250.00	—	12,800.00	—	—	—	3,550.00	—	17,200.00	—	—	—

TOWNS UNDER 5,000 POPULATION.

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[illegible]

³ Includes \$180 of cemetery loans.

² In anticipation of bond issue.

Includes \$4,000 paid from investment fund.

TABLE IV. — Debt Transactions for 1912 Classified by Character of Obligation — Continued.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Rochester,	—	—	\$5,000.00	—	—	\$3,387.82	\$8,600.00	—	\$5,000.00	—	—	—
Longmeadow,	\$33,500.00	—	20,000.00	—	—	21.00	6,000.00	\$6,350.00	18,000.00	—	—	\$100.00
Oak Bluffs,	—	—	10,000.00	—	—	—	1,250.00	—	10,000.00	—	—	122.39
Orleans,	—	—	6,000.00	—	—	—	—	—	6,500.00	—	—	—
Hubbardston,	—	—	9,000.00	—	—	—	1,200.00	—	9,000.00	—	—	—
North Reading,	9,600.00	—	12,000.00	—	—	1,299.10	9,600.00	—	10,000.00	—	—	—
Sunderland,	1,000.00	—	4,000.00	—	—	—	700.00	—	4,000.00	—	—	—
Harvard,	—	—	—	—	—	—	1,000.00	—	—	—	—	—
Wellfleet,	—	—	16,000.00	—	\$200.00	—	2,500.00	—	14,500.00	—	\$15.13	—
Southwick,	—	—	3,000.00	—	—	—	3,000.00	—	3,000.00	—	—	—
Wenham,	—	—	3,000.00	—	—	—	3,000.00	—	3,000.00	—	—	—
Charlton,	—	—	6,000.00	—	—	—	1,000.00	—	6,000.00	—	—	—
Berkley,	—	—	6,500.00	—	—	—	—	—	7,500.00	—	—	—
Russell,	5,000.00	\$25,000.00	10,000.00	1 \$1,500.00	—	—	2,000.00	1,100.00	10,000.00	1 \$1,500.00	—	107.80
Norfolk,	2,000.00	—	14,000.00	—	—	—	1,000.00	—	9,000.00	—	—	—
Ashfield,	5,200.00	—	8,000.00	—	—	404.50	5,200.00	—	8,000.00	—	—	—
Becket,	—	—	—	—	—	—	—	—	—	—	—	—
Lanesborough,	—	—	6,000.00	—	—	—	—	—	—	—	—	—
Gill,	—	—	4,000.00	—	—	—	1,050.00	—	4,300.00	—	—	—
Lynnfield,	—	—	8,000.00	—	—	—	4,000.00	—	10,000.00	—	—	—
Berlin,	—	—	4,000.00	—	—	—	—	—	4,000.00	—	—	—
Ashby,	—	—	2,000.00	—	—	—	1,000.00	—	2,000.00	—	—	—
Mendon,	—	—	6,300.00	1,000.00	—	—	1,550.00	—	4,700.00	100.00	—	—
Enfield,	—	—	—	—	—	—	1,000.00	—	—	—	—	—
Southampton,	—	—	2,000.00	837.44	—	106.80	500.00	—	2,000.00	—	—	3.50
Brimfield,	—	—	3,000.00	—	—	447.84	500.00	—	3,000.00	—	—	618.60
Whately,	—	—	4,000.00	—	—	—	350.00	—	3,000.00	—	—	—
Tyngsborough,	—	—	—	—	—	—	—	—	—	—	—	—
Princeton,	1,000.00	2,000.00	3,000.00	—	—	—	2,000.00	—	3,000.00	—	—	—
Dover,	—	—	20,000.00	—	—	—	20,000.00	—	20,000.00	—	—	—
Royalston,	2,000.00	—	8,000.00	—	—	—	6,000.00	—	6,500.00	—	—	—
Granville,	—	—	5,000.00	—	—	—	—	—	5,000.00	—	—	—
Bolton,	—	—	4,000.00	—	—	—	2,000.00	—	4,000.00	—	—	—
Granby,	2,500.00	—	3,500.00	—	—	—	3,500.00	—	3,500.00	—	—	—
Petersham,	—	—	7,000.00	—	—	—	—	—	8,874.00	—	—	—
Barnardston,	—	—	4,500.00	—	—	421.36	1,000.00	—	5,000.00	—	—	279.75

TOWNS UNDER 5,000 POPULATION.

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Dana,	6,500.00	6,000.00	-	-	7,000.00	-	6,000.00	-	-
Levetett,	-	4,000.00	-	-	-	-	4,000.00	-	-
Boxford,	-	4,000.00	-	-	-	-	4,000.00	-	-
Blandford,	.	.	.	.	.	.	-	3,000.00	-	2,543.37	500.00	-	3,000.00	-	71.44
Boylston,	.	.	.	.	.	.	8,000.00	10,000.00	-	-	-	-	10,000.00	-	-
Truro,	.	.	.	.	.	.	-	2,000.00	-	-	1,000.00	-	2,000.00	-	-
Richmond,	.	.	.	.	.	.	-	3,500.00	-	1,296.36	3,200.00	-	8,000.00	-	-
Hampden,	.	.	.	.	.	.	-	6,000.00	-	-	-	-	7,000.00	-	1,983.50
New Salem,	.	.	.	.	.	.	-	6,000.00	-	-	87.00	-	7,000.00	-	-
Cumington,	.	.	.	.	.	.	-	2,000.00	-	-	-	-	2,500.00	-	-
Brewster,	.	.	.	.	.	.	-	7,000.00	-	-	3,150.00	-	7,000.00	-	-
Egremont,	.	.	.	.	.	.	-	2,000.00	-	-	500.00	-	2,000.00	-	-
Burlington,	.	.	.	.	.	.	-	4,000.00	-	-	-	-	4,000.00	-	-
Worthington,	.	.	.	.	.	.	-	2,000.00	-	157.38	-	-	2,000.00	-	59.02
Sandsfield,	.	.	.	.	.	.	-	2,000.00	-	378.15	-	-	2,000.00	-	100.15
Plympton,	.	.	.	.	.	.	-	6,500.00	-	-	400.00	-	5,500.00	-	-
Oakham,	.	.	.	.	.	.	-	2,000.00	-	-	-	-	1,500.00	-	-
Carlisle,	.	.	.	.	.	.	-	1,000.00	-	-	500.00	-	5,600.00	-	-
Hallfax,	.	.	.	.	.	.	-	6,000.00	-	-	1,700.00	-	6,000.00	-	-
Chesterfield,	.	.	.	.	.	.	-	-	-	-	-	-	-	-	-
Eastham,	.	.	.	.	.	.	-	4,000.00	-	-	-	-	2,000.00	-	-
Savoy,	.	.	.	.	.	.	-	3,000.00	-	377.23	-	-	3,000.00	-	-
Wendell,	.	.	.	.	.	.	-	-	-	220.00	-	-	1,000.00	-	67.75
Otis,	.	.	.	.	.	.	-	-	-	-	-	-	-	-	-
Warwick,	.	.	.	.	.	.	-	3,000.00	-	-	-	-	3,000.00	-	-
Palham,	.	.	.	.	.	.	-	-	-	-	-	-	1,000.00	-	-
Hancock,	.	.	.	.	.	.	-	1,000.00	-	-	-	-	1,000.00	-	-
New Braintree,	.	.	.	.	.	.	-	6,000.00	-	-	-	-	6,100.00	-	-
Rowe,	.	.	.	.	.	.	1,500.00	3,000.00	-	560.05	1,500.00	-	2,600.00	-	1.68
Greenwich,	.	.	.	.	.	.	-	1,000.00	-	-	500.00	-	1,000.00	-	-
West Tisbury,	.	.	.	.	.	.	-	1,200.00	-	-	-	-	1,200.00	-	-
Phillipston,	.	.	.	.	.	.	-	2,000.00	-	-	500.00	-	2,000.00	-	-
Hawley,	.	.	.	.	.	.	-	-	-	13.31	-	-	-	-	-
Westhampton,	.	.	.	.	.	.	-	2,200.00	-	-	-	-	2,200.00	-	-
Paxton,	.	.	.	.	.	.	-	1,000.00	-	-	-	-	1,000.00	-	-
Dunstable,	.	.	.	.	.	.	400.00	3,000.00	-	-	360.00	-	3,000.00	-	-
Plainfield,	.	.	.	.	.	.	-	3,656.00	-	-	-	-	2,556.00	-	90.77
Windsor,	.	.	.	.	.	.	-	3,000.00	-	-	-	-	4,500.00	-	-
Florida,	.	.	.	.	.	.	-	500.00	-	-	-	-	500.00	-	-
Monterey,	.	.	.	.	.	.	-	-	-	-	-	-	-	-	-
Tyringham,	.	.	.	.	.	.	-	2,000.00	-	-	300.00	-	3,000.00	-	-
Leyden,	.	.	.	.	.	.	-	-	-	-	-	-	-	-	39.65
Middlefield,	.	.	.	.	.	.	-	2,000.00	-	-	-	-	1,200.00	-	-
Heath,	.	.	.	.	.	.	-	-	-	101.75	-	-	-	-	276.79

1 In anticipation of water revenue.

TABLE IV. — Debt Transactions for 1912 Classified by Character of Obligation — Concluded.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Wales,	-	-	-	-	-	-	-	-	-	-	-	-
Prescott,	-	-	\$1,200.00	-	-	-	-	-	\$800.00	-	-	-
Boxborough,	-	-	1,500.00	-	-	-	-	-	1,500.00	-	-	-
Chilmark,	\$1,433.00	-	800.00	-	-	\$24.09	\$900.00	-	800.00	-	-	-
Goshen,	-	-	-	-	-	-	400.00	-	-	-	-	-
Washington,	-	-	-	-	-	-	-	-	-	-	-	-
Alford,	-	-	-	\$350.00	-	127.16	-	-	-	-	-	-
Mashpee,	3,000.00	-	4,000.00	-	-	98.68	600.00	-	4,000.00	-	-	\$18.41
Shutesbury,	-	-	-	-	-	-	-	-	-	-	-	51.66
Monroe,	-	-	1,000.00	-	-	-	250.00	-	1,000.00	-	-	-
Peru,	-	-	700.00	-	-	-	100.00	-	700.00	-	-	-
Montgomery,	-	-	800.00	-	-	-	-	-	800.00	-	-	-
Tolland,	-	-	-	-	-	388.02	-	-	-	-	-	-
Gay Head,	-	-	-	-	-	-	-	\$247.50	-	-	-	-
Gosnold,	-	-	-	-	-	-	500.00	-	-	-	-	-
Holland,	-	-	-	-	-	-	200.00	-	-	-	-	-
Mount Washington, New Ashford,	-	-	-	-	-	-	-	-	-	-	-	-
250 TOWNS,	\$801,446.43	\$237,325.00	\$3,077,806.00	\$7,692.97	\$6,373.17	\$29,056.45	\$582,588.34	\$257,304.17	\$3,353,355.00	\$4,672.88	\$34,935.09	\$10,960.74

¹ Includes \$200 of cemetery loans.² Includes \$180 of cemetery loans.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1912.*

TOWNS. (Population under 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Hingham,	\$311.08	—	\$311.08	—	\$311.08	—
Lexington,	2,984.72	—	2,984.72	\$1,120.35	—	\$1,864.37
Walpole,	2,100.00	\$2,100.00	—	—	—	—
Canton,	206.77	—	206.77	—	206.77	—
Williamstown,	3,600.00	3,600.00	—	—	—	—
Cohasset,	28.22	—	28.22	—	28.22	—
Holden,	2,229.27	2,229.27	—	—	—	—
Weston,	2,969.00	2,445.85	523.15	—	523.15	—
Hull,	250.67	—	250.67	—	250.67	—
Salisbury,	400.00	400.00	—	—	—	—
East Longmeadow,	624.00	624.00	—	—	—	—
Chester,	400.00	400.00	—	—	—	—
Westwood,	408.74	285.56	123.18	—	123.18	—
Nahant,	2,222.16	—	2,222.16	—	902.72	1,319.44
Russell,	540.40	540.40	—	—	—	—
Lanesborough,	605.68	605.68	—	—	—	—
Dover,	257.44	—	257.44	—	257.44	—
Totals,	\$20,138.15	\$13,230.76	\$6,907.39	\$1,120.35	\$2,603.23	\$3,183.81

The following towns under 5,000 population made no sinking and loan fund payments in 1912 to the State on account of grade crossings. These towns are not in the metropolitan sewer, park, or water systems.

Acton	Enfield	Medway	Sharon
Acushnet	Erving	Mendon	Sheffield
Agawam	Essex	Merrimac	Shelburne
Alford	Palmouth	Middlefield	Sherborn
Ashburnham	Florida	Middleton	Shirley
Ashby	Foxborough	Millbury	Shrewsbury
Ashfield	Freetown	Millis	Shutesbury
Ashland	Gay Head	Monroe	Somerset
Auburn	Georgetown	Monson	Southampton
Avon	Gill	Monterey	Southborough
Ayer	Goshen	Montgomery	South Hadley
Barnstable	Gosnold	Mount Washington	Southwick
Barre	Granby	Nantucket	Sterling
Becket	Granville	New Ashford	Stockbridge
Bedford	Greenwich	New Braintree	Stow
Belchertown	Groton	Newbury	Sturbridge
Bellingham	Groveland	New Marlborough	Sudbury
Berkley	Hadley	New Salem	Sunderland
Berlin	Halifax	Norfolk	Sutton
Bernardston	Hamilton	Northborough	Swansea
Billerica	Hampden	North Brookfield	Templeton
Blandford	Hancock	Northfield	Tewksbury
Bolton	Hanover	North Reading	Tisbury
Bourne	Hanson	Norton	Tolland
Boxborough	Hardwick	Norwell	Topsfield
Boxford	Harvard	Oak Bluffs	Townsend
Boylston	Harwich	Oakham	Truro
Brewster	Hatfield	Orleans	Tyngsborough
Brimfield	Hawley	Otis	Tyringham
Brookfield	Heath	Oxford	Upton
Buckland	Hinsdale	Paxton	Uxbridge
Burlington	Holbrook	Pelham	Wales
Carlsle	Holland	Pembroke	Wareham
Carver	Holliston	Pepperell	Warren
Charlemont	Hopedale	Peru	Warwick
Charlton	Hopkinton	Petersham	Washington
Chatham	Hubbardston	Phillipston	Wayland
Cheshire	Huntington	Plainfield	Wellfleet
Chesterfield	Kingston	Plainville	Wendell
Chilmark	Lakeville	Plympton	Wenham
Clarksburg	Lancaster	Prescott	West Boylston
Colrain	Lee	Princeton	West Bridgewater
Conway	Leicester	Provincetown	West Brookfield
Cummington	Lenox	Randolph	Westford
Dalton	Leverett	Raynham	Westhampton
Dana	Leyden	Rehoboth	Westminster
Dartmouth	Lincoln	Richmond	West Newbury
Deerfield	Littleton	Rochester	Westport
Dennis	Longmeadow	Rockport	West Stockbridge
Dighton	Ludlow	Rowe	West Tisbury
Douglas	Lunenburg	Rowley	Whately
Dracut	Lynnfield	Royalston	Wilbraham
Dudley	Manchester	Rutland	Williamsburg
Dunstable	Marion	Sandisfield	Wilmington
Duxbury	Marshfield	Sandwich	Windsor
East Bridgewater	Mashpee	Savoy	Worthington
Eastham	Mattapoisett	Scituate	Wrentham
Edgartown	Medfield	Seekonk	Yarmouth
Egremont			

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1912.*

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hingham,	\$5,311.08	\$5,000.00	-	\$311.08	94.1	-	5.9
Ludlow,	8,100.00	8,100.00	-	-	100.0	-	-
Lexington,	33,094.72	30,110.00	-	2,984.72	91.0	-	9.0
South Hadley,	4,735.00	200.00	\$4,535.00	-	4.2	95.8	-
Walpole,	21,000.00	18,900.00	-	2,100.00	90.0	-	10.0
Canton,	11,206.77	11,000.00	-	206.77	98.2	-	1.8
Monson,	5,000.00	5,000.00	-	-	100.0	-	-
Millbury,	5,450.00	5,450.00	-	-	100.0	-	-
Barnstable,	23,103.37	23,103.37	-	-	100.0	-	-
Uxbridge,	7,000.00	7,000.00	-	-	100.0	-	-
Dartmouth,	4,500.00	4,500.00	-	-	100.0	-	-
Provincetown,	6,205.00	6,205.00	-	-	100.0	-	-
Randolph,	8,900.00	6,400.00	2,500.00	-	71.9	28.1	-
Rockport,	7,000.00	7,000.00	-	-	100.0	-	-
Warren,	10,267.74	10,267.74	-	-	100.0	-	-
Wareham,	4,271.41	4,271.41	-	-	100.0	-	-
Templeton,	6,116.67	6,116.67	-	-	100.0	-	-
Tewksbury,	7,100.00	7,100.00	-	-	100.0	-	-
Williamstown,	10,700.00	7,100.00	-	3,600.00	66.4	-	33.6
Hardwick,	2,500.00	2,500.00	-	-	100.0	-	-
Agawam,	5,000.00	5,000.00	-	-	100.0	-	-
Medfield,	7,050.00	7,050.00	-	-	100.0	-	-
Dracut,	6,825.00	6,825.00	-	-	100.0	-	-
East Bridgewater,	3,900.00	3,900.00	-	-	100.0	-	-
Oxford,	2,435.00	2,435.00	-	-	100.0	-	-
Leicester,	6,000.00	6,000.00	-	-	100.0	-	-
Falmouth,	20,000.00	19,000.00	1,000.00	-	95.0	5.0	-
Sutton,	6,000.00	6,000.00	-	-	100.0	-	-
North Brookfield,	6,250.00	6,250.00	-	-	100.0	-	-
Lenox,	15,000.00	15,000.00	-	-	100.0	-	-
Nantucket,	6,866.66	6,866.66	-	-	100.0	-	-
Barre,	3,500.00	3,500.00	-	-	100.0	-	-
Pepperell,	1,000.00	1,000.00	-	-	100.0	-	-
Westport,	8,000.00	8,000.00	-	-	100.0	-	-
Westford,	4,550.00	4,550.00	-	-	100.0	-	-
Holbrook,	4,850.00	2,100.00	2,750.00	-	43.3	56.7	-
Somerset,	1,000.00	1,000.00	-	-	100.0	-	-
Ayer,	6,250.00	1,750.00	4,500.00	-	28.0	72.0	-
Billerica,	4,475.00	1,000.00	3,475.00	-	22.3	77.7	-
Holliston,	1,500.00	1,500.00	-	-	100.0	-	-
Medway,	2,150.00	2,150.00	-	-	100.0	-	-
Manchester,	6,880.02	6,880.02	-	-	100.0	-	-
Cohasset,	15,708.06	15,679.84	-	28.22	99.8	-	0.2
Norton,	5,300.00	5,300.00	-	-	100.0	-	-
Scituate,	5,000.00	5,000.00	-	-	100.0	-	-
Bourne,	10,914.00	10,994.00	-	-	100.0	-	-
Lancaster,	5,000.00	5,000.00	-	-	100.0	-	-
Hopkinton,	1,400.00	1,000.00	400.00	-	71.4	28.6	-
Kingston,	3,550.00	3,550.00	-	-	100.0	-	-
Auburn,	2,100.00	2,100.00	-	-	100.0	-	-
Seekonk,	2,000.00	2,000.00	-	-	100.0	-	-
Hanover,	3,300.00	3,300.00	-	-	100.0	-	-
Sharon,	11,830.90	11,705.90	125.00	-	98.9	1.1	-
Groveland,	2,125.00	2,000.00	125.00	-	94.1	5.9	-
Dighton,	3,260.58	3,260.58	-	-	100.0	-	-
West Bridgewater,	4,000.00	4,000.00	-	-	100.0	-	-
Deerfield,	2,700.00	2,700.00	-	-	100.0	-	-
Wayland,	5,375.13	2,400.00	2,975.13	-	44.7	55.3	-
Brookfield,	4,900.00	4,900.00	-	-	100.0	-	-
Merrimac,	6,200.00	6,200.00	-	-	100.0	-	-
Groton,	2,360.00	2,360.00	-	-	100.0	-	-
Holden,	5,929.27	3,700.00	-	2,229.27	62.4	-	37.6
Shirley,	1,600.00	1,600.00	-	-	100.0	-	-
Williamsburg,	1,500.00	500.00	1,000.00	-	33.3	66.7	-
Harwich,	3,650.00	3,650.00	-	-	100.0	-	-
Ashburnham,	1,000.00	1,000.00	-	-	100.0	-	-
Weston,	2,969.00	-	-	2,969.00	-	-	100.0
Hull,	16,250.67	1,000.00	15,000.00	250.67	6.2	92.3	1.5
Upton,	4,200.00	4,200.00	-	-	100.0	-	-
Belchertown,	1,500.00	1,500.00	-	-	100.0	-	-
Avon,	4,000.00	4,000.00	-	-	100.0	-	-
Hadley,	2,000.00	2,000.00	-	-	100.0	-	-
Hatfield,	861.67	-	861.67	-	-	100.0	-
Swansea,	2,075.00	500.00	1,575.00	-	24.1	75.9	-
Georgetown,	2,500.00	2,500.00	-	-	100.0	-	-
Sturbridge,	500.00	500.00	-	-	100.0	-	-
Shrewsbury,	1,500.00	1,500.00	-	-	100.0	-	-
Stockbridge,	7,650.00	7,650.00	-	-	100.0	-	-
Dennis,	4,550.00	4,550.00	-	-	100.0	-	-
Wilmingtong,	1,340.00	490.00	850.00	-	36.6	63.4	-
Hanson,	8,700.00	8,700.00	-	-	100.0	-	-
Townsend,	1,800.00	1,800.00	-	-	100.0	-	-
Hamilton,	4,480.00	4,480.00	-	-	100.0	-	-
Southborough,	3,500.00	3,500.00	-	-	100.0	-	-

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1912 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Rutland,	\$5,400.00	\$5,400.00	—	—	100.0	—	—
Wrentham,	5,500.00	5,500.00	—	—	100.0	—	—
Colrain,	650.00	650.00	—	—	100.0	—	—
Marshfield,	2,000.00	2,000.00	—	—	100.0	—	—
Northborough,	1,500.00	1,500.00	—	—	100.0	—	—
Bellingham,	3,000.00	3,000.00	—	—	100.0	—	—
Acushnet,	500.00	500.00	—	—	100.0	—	—
Duxbury,	3,000.00	3,000.00	—	—	100.0	—	—
Sandwich,	2,000.00	2,000.00	—	—	100.0	—	—
Ashland,	2,600.00	2,600.00	—	—	100.0	—	—
Carver,	3,686.31	3,686.31	—	—	100.0	—	—
Salisbury,	900.00	500.00	—	\$400.00	55.6	—	44.4
Northfield,	4,600.00	4,600.00	—	—	100.0	—	—
Essex,	2,900.00	2,900.00	—	—	100.0	—	—
Buckland,	1,275.00	1,000.00	\$275.00	—	78.4	21.6	—
Chatham,	2,875.00	2,875.00	—	—	100.0	—	—
East Longmeadow,	2,624.00	2,000.00	—	624.00	76.2	—	23.8
Cheshire,	1,400.00	1,400.00	—	—	100.0	—	—
Shelburne,	3,000.00	2,500.00	500.00	—	83.3	16.7	—
Newbury,	9,675.00	9,675.00	—	—	100.0	—	—
Huntington,	2,500.00	2,500.00	—	—	100.0	—	—
West Newbury,	3,500.00	3,500.00	—	—	100.0	—	—
Freetown,	1,500.00	1,500.00	—	—	100.0	—	—
Marion,	6,050.00	6,050.00	—	—	100.0	—	—
Sherborn,	2,048.75	2,048.75	—	—	100.0	—	—
Yarmouth,	6,000.00	6,000.00	—	—	100.0	—	—
Millis,	3,401.21	2,600.00	801.21	—	76.4	23.6	—
Plainville,	1,000.00	1,000.00	—	—	100.0	—	—
Chester,	2,050.00	1,650.00	—	400.00	80.5	—	19.5
Rowley,	2,280.00	2,280.00	—	—	100.0	—	—
Sterling,	600.00	600.00	—	—	100.0	—	—
West Brookfield,	1,900.00	1,900.00	—	—	100.0	—	—
West Stockbridge,	6,300.00	6,300.00	—	—	100.0	—	—
West Boylston,	1,000.00	1,000.00	—	—	100.0	—	—
Westwood,	3,612.24	3,203.50	—	408.74	88.7	—	11.3
Mattapoisett,	1,750.00	1,750.00	—	—	100.0	—	—
Bedford,	2,400.00	2,400.00	—	—	100.0	—	—
Conway,	800.00	800.00	—	—	100.0	—	—
Littleton,	500.00	500.00	—	—	100.0	—	—
Clarksburg,	500.00	500.00	—	—	100.0	—	—
Tisbury,	4,000.00	4,000.00	—	—	100.0	—	—
Edgartown,	800.00	800.00	—	—	100.0	—	—
Nahant,	3,222.16	1,000.00	—	2,222.16	31.0	—	69.0
Lincoln,	7,173.37	5,000.00	2,173.37	—	69.7	30.3	—
Topsfield,	7,072.04	7,072.04	—	—	100.0	—	—
Erving,	2,000.00	2,000.00	—	—	100.0	—	—
Lakeville,	4,000.00	4,000.00	—	—	100.0	—	—
New Marlborough,	1,000.00	1,000.00	—	—	100.0	—	—
Sudbury,	1,000.00	1,000.00	—	—	100.0	—	—
Stow,	1,000.00	1,000.00	—	—	100.0	—	—
Longmeadow,	6,700.00	6,100.00	600.00	—	91.0	9.0	—
Oak Bluffs,	6,000.00	6,000.00	—	—	100.0	—	—
Orleans,	1,250.00	1,250.00	—	—	100.0	—	—
Hubbardston,	1,200.00	1,200.00	—	—	100.0	—	—
Sunderland,	700.00	700.00	—	—	100.0	—	—
Harvard,	1,000.00	1,000.00	—	—	100.0	—	—
Wellfleet,	2,515.13	2,515.13	—	—	100.0	—	—
Southwick,	1,300.00	1,300.00	—	—	100.0	—	—
Wenham,	1,000.00	1,000.00	—	—	100.0	—	—
Russell,	3,640.40	3,100.00	—	540.40	85.2	—	14.8
Norfolk,	1,000.00	1,000.00	—	—	100.0	—	—
Lanesborough,	1,505.68	900.00	—	605.68	59.8	—	40.2
Gill,	1,050.00	1,050.00	—	—	100.0	—	—
Lynnfield,	4,000.00	4,000.00	—	—	100.0	—	—
Ashby,	1,458.00	1,000.00	458.00	—	68.6	31.4	—
Mendon,	1,550.00	1,550.00	—	—	100.0	—	—
Enfield,	1,000.00	1,000.00	—	—	100.0	—	—
Southampton,	500.00	500.00	—	—	100.0	—	—
Whately,	500.00	500.00	—	—	100.0	—	—
Tyngsborough,	350.00	350.00	—	—	100.0	—	—
Princeton,	2,000.00	2,000.00	—	—	100.0	—	—
Dover,	257.44	—	—	257.44	—	—	100.0
Royalston,	4,000.00	4,000.00	—	—	100.0	—	—
Bolton,	2,000.00	2,000.00	—	—	100.0	—	—
Bernardston,	1,000.00	1,000.00	—	—	100.0	—	—
Dana,	500.00	500.00	—	—	100.0	—	—
Blandford,	500.00	500.00	—	—	100.0	—	—
Truro,	1,000.00	1,000.00	—	—	100.0	—	—
Richmond,	1,000.00	1,000.00	—	—	100.0	—	—
New Salem,	87.00	87.00	—	—	100.0	—	—
Brewster,	3,150.00	3,150.00	—	—	100.0	—	—
Egremont,	500.00	500.00	—	—	100.0	—	—

¹ Serial loans amounting to \$4,000 were paid from investment fund.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1912 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Plympton,	\$400.00	\$400.00	-	-	100.0	-	-
Carlisle,	533.00	500.00	\$33.00	-	93.8	6.2	-
Halifax,	1,700.00	1,700.00	-	-	100.0	-	-
Otis,	67.75	67.75	-	-	100.0	-	-
Greenwich,	500.00	500.00	-	-	100.0	-	-
Phillipston,	500.00	500.00	-	-	100.0	-	-
Dunstable,	360.00	360.00	-	-	100.0	-	-
Tyringham,	300.00	300.00	-	-	100.0	-	-
Chilmark,	900.00	900.00	-	-	100.0	-	-
Goshen,	400.00	400.00	-	-	100.0	-	-
Mashpee,	600.00	600.00	-	-	100.0	-	-
Monroe,	250.00	250.00	-	-	100.0	-	-
Peru,	100.00	100.00	-	-	100.0	-	-
Gosnold,	747.50	747.50	-	-	100.0	-	-
Holland,	200.00	200.00	-	-	100.0	-	-
Totals,	\$704,019.70	\$537,369.17	\$46,512.38	\$20,138.15	90.5	6.6	2.9

The following towns showed no payment on account of funded or fixed debt: —

Acton	Eastham	Monterey	Sandisfield
Alford	Florida	Montgomery	Savoy
Ashfield	Foxborough	Mount Washington	Sheffield
Becket	Gay Head	New Ashford	Shutesbury
Berkley	Granby	New Braintree	Tolland
Berlin	Granville	North Reading	Wales
Boxborough	Hampden	Norwell	Warwick
Boxford	Hancock	Oakham	Washington
Boylston	Hawley	Paxton	Wendell
Brimfield	Heath	Pelham	Westhampton
Burlington	Hinsdale	Pembroke	Westminster
Charlemont	Hopedale	Petersham	West Tisbury
Charlton	Lee	Plainfield	Wilbraham
Chesterfield	Leverett	Prescott	Windsor
Cummington	Leyden	Raynham	Worthington
Dalton	Lunenburg	Rehoboth	
Douglas	Middlefield	Rochester	
Dudley	Middleton	Rowe	

DIVISION C.

CASH BALANCES.

TABLE VII. — *Cash Balances.*

TOWNS, (Population under 5,000)	CASH AT BEGINNING OF 1912					CASH AT END OF 1912						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Hingham,	\$47,502.67	\$47,500.47	—	—	—	\$2.20	\$50,160.67	\$50,158.47	—	—	—	\$2.20
Ludlow,	9,673.16	9,673.16	—	—	—	—	3,176.86	3,176.86	—	—	—	—
Lexington,	26,517.51	26,517.51	—	—	—	—	38,550.24	38,550.24	—	—	—	—
South Hadley,	7,259.60	1,888.03	\$5,371.57	—	—	—	25,574.25	14,826.87	\$10,747.38	—	—	—
Walpole,	6,926.32	6,918.24	—	—	—	8.08	737.50	721.34	—	—	—	16.16
Canton,	11,374.65	11,330.23	—	—	—	44.42	20,914.99	20,870.57	—	—	—	44.42
Ronson,	4,725.31	4,725.31	—	—	—	—	2,512.62	2,512.62	—	—	—	—
Milbury,	4,436.01	4,436.01	—	—	—	—	4,366.31	4,366.31	—	—	—	—
Barnstable,	32,465.69	32,465.69	—	—	—	—	14,108.00	14,108.00	—	—	—	—
Uxbridge,	17,421.62	15,945.32	—	—	\$1,476.30	—	19,993.63	18,098.39	—	—	\$1,865.24	—
Dartmouth,	12,112.03	12,112.03	—	—	—	—	7,246.70	7,246.70	—	—	—	—
Provincetown,	3,400.99	2,680.80	—	—	720.19	—	4,780.10	4,012.16	—	—	767.94	—
Randolph,	12,903.22	8,303.57	4,548.15	—	51.51	—	10,690.79	5,995.95	4,635.96	—	58.88	—
Dudley,	15,754.27	15,754.27	—	—	—	—	13,321.95	13,321.95	—	—	—	—
Rockport,	13,468.45	13,492.30	—	—	466.15	—	8,938.31	8,375.04	—	—	563.27	—
Warren,	14,636.06	13,901.30	—	—	722.45	12.31	3,179.54	3,179.54	—	—	—	—
Lee,	3,019.15	3,019.15	—	—	—	—	2,141.22	2,141.22	—	—	—	—
Wareham,	30,061.23	30,061.23	—	—	—	—	38,679.05	38,679.05	—	—	—	—
Foxborough,	3,998.74	—	—	—	—	3,998.74	5,346.93	375.31	—	—	—	4,971.62
Templeton,	9,422.76	9,422.76	—	—	—	—	10,042.27	10,042.27	—	—	—	—
Tewksbury,	1,375.96	1,375.96	—	—	—	—	1,771.31	1,771.31	—	—	—	—
Williamstown,	11,182.10	11,182.10	—	—	—	—	11,158.15	11,158.15	—	—	—	—
Dalton,	6,248.22	6,248.22	—	—	—	—	4,321.98	4,321.98	—	—	—	—
Hardwick,	7,566.49	6,434.16	—	—	1,132.33	—	2,456.68	675.82	—	—	1,780.86	—
Agawam,	4,848.88	4,007.49	—	—	841.39	—	2,083.54	1,422.74	—	—	660.80	—
Medfield,	4,502.63	4,254.19	—	—	248.44	—	4,589.57	3,832.30	—	—	757.27	—
Draut,	1,301.95	1,301.95	—	—	—	—	1,154.20	1,154.20	—	—	—	—
East Bridgewater,	11,864.48	11,777.95	—	—	86.53	—	23,243.51	23,043.51	—	—	200.00	—
Oxford,	8,363.45	8,131.41	—	—	232.04	—	11,165.74	10,788.77	—	—	376.97	—
Leicester,	3,553.42	3,553.42	—	—	—	—	3,280.38	280.38	—	—	3,000.00	—
Falmouth,	32,040.45	31,333.63	213.15	—	493.67	—	14,130.07	13,077.96	477.35	—	574.76	—
Sutton,	3,689.08	3,532.10	—	—	156.98	—	7,529.31	7,355.59	—	—	173.72	—
North Brookfield,	4,736.88	4,736.88	—	—	—	—	3,554.95	3,554.95	—	—	—	—
Lenox,	41,356.21	41,237.37	—	\$118.84	—	—	36,232.92	36,232.92	—	\$165.11	—	—
Nantucket,	3,086.67	3,086.67	—	—	—	—	3,547.12	3,547.12	—	—	—	—
Narre,	7,191.57	7,191.57	—	—	—	—	24,835.74	24,835.74	—	—	—	—

Pepperell,	7,175.12	6,539.90	-	-	635.22	8,082.13	7,446.91	-	635.22
Westport,	13,574.61	13,044.09	-	-	530.52	5,747.52	5,546.82	-	200.70
Westford,	5,746.64	5,746.64	-	-	-	4,956.10	4,956.10	-	-
Holbrook,	29,351.52	9,747.05	19,604.47	-	-	32,144.09	23,290.10	8,853.99	-
Somerset,	231.94	231.94	-	-	-	3,302.05	3,302.05	-	-
Ayer,	1,989.45	1,989.45	-	-	-	2,724.88	2,724.88	-	-
Billerica,	1,802.45	1,802.45	-	-	-	3,511.90	2,450.65	1,000.00	61.22
Holliston,	11,834.40	11,834.40	-	-	-	9,614.63	9,614.63	-	-
Medway,	11,706.52	11,706.52	-	-	-	9,257.71	9,257.71	-	-
Manchester,	35,246.70	34,589.48	-	-	387.22	83,269.55	32,989.69	-	270.86
Cohasset,	1,432.29	823.76	-	400.00	218.53	52,246.48	51,683.47	-	163.01
Norton,	2,570.02	2,511.41	-	-	58.61	2,535.66	1,991.70	-	543.96
Scituate,	3,998.57	3,998.57	-	-	-	13,189.75	13,189.75	-	-
Bourne,	8,272.82	8,272.82	-	-	-	8,004.78	8,004.78	-	-
Lancaster,	12,193.56	12,193.56	-	-	-	8,701.33	8,701.33	-	-
Hopkinton,	7,926.90	7,644.83	-	282.07	-	3,043.14	2,731.96	-	311.18
Kingston,	2,956.07	1,202.73	-	-	1,753.34	4,006.56	2,344.63	-	1,661.93
Auburn,	4,975.94	4,863.86	-	-	107.08	8,897.72	8,803.94	-	93.78
Seekonk,	8,631.87	8,631.87	-	-	-	4,822.87	4,822.87	-	-
Wilbraham,	4,381.77	4,381.77	-	-	-	1,321.95	1,321.95	-	-
Hanover,	7,732.30	7,215.40	-	-	516.90	15,371.29	14,784.50	-	586.79
Sharon,	6,164.32	5,093.49	880.89	172.27	17.67	12,478.60	11,951.04	112.04	425.19
Groveland,	2,277.81	2,277.81	-	-	-	8,877.34	8,877.34	-	-
Dighton,	3,917.05	3,917.05	-	-	-	237.75	237.75	-	-
West Bridgewater,	5,061.24	5,061.24	-	-	-	5,416.68	5,416.68	-	-
Deerfield,	2,064.33	2,064.33	-	-	-	111.78	111.78	-	-
Wayland,	4,971.03	4,823.10	-	142.93	-	5,193.20	5,020.91	-	172.29
Brookfield,	297.48	274.65	-	22.83	-	3,097.63	3,096.48	-	1.20
Merrimac,	14,835.62	14,835.62	-	-	-	15,954.51	15,954.51	-	-
Hopedale,	5,012.45	5,004.55	-	-	7.90	7,390.77	7,381.37	-	9.40
Groton,	2,239.97	1,149.45	-	1,090.52	-	1,414.35	1,321.03	-	93.32
Douglas,	12,398.10	12,242.43	-	155.67	-	9,550.95	9,490.95	-	60.00
Holden,	14,666.87	14,666.87	-	-	-	13,126.81	13,126.81	-	-
Shirley,	6,669.65	6,470.60	-	99.25	-	5,052.87	5,553.22	-	99.65
Acton,	3,183.69	2,719.58	-	464.11	-	808.54	304.57	-	503.97
Williamsburg,	824.43	788.83	35.60	-	-	1,436.75	1,436.75	-	-
Harwich,	6,741.06	6,741.06	-	-	-	4,105.78	4,105.78	-	-
Assburnham,	8,409.49	8,409.49	-	-	-	9,217.18	9,217.18	-	-
Weston,	37,155.41	36,929.22	-	226.19	-	64,974.31	64,744.59	-	229.72
Itull,	67,194.20	15,423.62	50,673.86	1,096.72	-	36,930.94	12,593.42	23,051.02	1,283.50
Upton,	175.82	175.82	-	-	-	152.62	152.62	-	-
Belchertown,	5,890.16	5,097.72	-	-	282.44	4,838.01	4,647.06	-	190.95
Charlton,	5,031.34	5,031.34	-	-	167.98	7,349.93	7,195.53	-	154.08
Avon,	5,391.21	5,391.21	-	11.76	-	2,524.46	2,524.46	-	-

TABLE VII. — *Cash Balances* — Continued.

	TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1912					CASH AT END OF 1912						
		Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Rehoboth,	.	\$10,277.20	\$10,277.20	-	-	-	-	\$7,031.26	\$7,031.26	-	-	-	-
Hadley,	.	22,244.93	22,244.93	-	-	-	-	29,876.35	29,876.35	-	-	-	-
Hatfield,	.	1,355.09	1,383.16	-	-	-	\$16.93	1,014.84	995.41	-	-	-	\$19.43
Swansea,	.	3,194.35	3,194.35	-	-	-	-	2,587.38	2,587.38	-	-	-	-
Georgetown,	.	6,754.06	6,754.06	-	-	-	-	8,003.99	8,003.99	-	-	-	-
Sturbridge,	.	1,638.65	1,349.93	-	-	\$288.72	-	3,292.51	3,641.13	-	-	\$348.62	-
Shrewsbury,	.	3,835.45	3,691.11	-	-	144.34	-	7,899.11	7,657.63	-	-	241.48	-
Stockbridge,	.	1,252.96	466.55	-	-	786.41	-	37,373.17	34,023.76	-	-	3,349.41	-
Dennis,	.	1,295.00	1,186.03	-	-	95.47	13.50	1,814.57	1,756.75	-	-	57.82	-
Wilmington,	.	2,088.74	1,974.15	-	-	114.59	-	1,396.77	1,365.46	-	-	31.31	-
Hudson,	.	15,795.98	15,609.02	-	-	186.56	-	11,634.07	11,634.07	-	-	177.56	-
Sheffield,	.	2,806.14	2,806.14	-	-	-	-	7,569.62	7,569.62	-	-	-	-
Townsend,	.	336.56	144.14	-	-	92.42	-	289.54	235.83	-	-	53.71	-
Hamilton,	.	10,425.28	10,425.28	-	-	-	-	2,747.32	2,747.32	-	-	15.86	-
Southborough,	.	27,872.67	27,265.35	-	\$101.16	566.16	-	7,781.65	6,684.80	-	\$431.16	665.69	-
Rutland,	.	335.60	335.60	-	-	-	-	1,225.57	1,225.57	-	-	-	-
Wrentham,	.	11,377.95	11,377.95	-	-	-	-	11,806.36	11,806.36	-	-	-	-
Colrain,	.	4,882.93	4,882.93	-	-	-	-	1,018.99	1,018.99	-	-	-	-
Marshfield,	.	3,925.33	3,925.33	-	-	-	-	2,069.69	2,069.69	-	-	-	-
Raynham,	.	5,420.68	5,420.68	-	126.82	-	-	3,642.86	3,512.77	-	130.09	-	-
Northborough,	.	6,449.33	6,416.52	-	-	32.81	-	2,825.29	2,741.88	-	-	83.41	-
Bellingham,	.	2,446.41	2,416.41	-	-	130.00	-	2,183.01	2,039.06	-	-	143.95	-
Acushnet,	.	3,228.41	3,228.41	-	-	-	-	3,220.57	3,220.57	-	-	-	-
Duxbury,	.	1,230.82	1,230.82	-	-	-	-	3,499.98	3,499.98	-	-	-	-
Sandwich,	.	5,447.73	4,380.75	-	-	1,066.98	-	2,603.38	769.45	-	-	1,833.93	-
Ashland,	.	6,266.64	6,266.64	-	-	-	-	3,950.00	3,950.00	-	-	-	-
Carver,	.	2,257.59	2,257.59	-	-	-	-	1,352.22	1,352.22	-	-	-	-
Salisbury,	.	4,279.31	4,145.29	-	-	134.02	-	4,827.60	4,617.51	-	-	210.09	-
Northfield,	.	6,874.68	6,313.22	-	-	561.46	-	4,833.85	4,367.36	-	-	466.49	-
Essex,	.	3,115.64	3,115.64	-	-	-	-	10,244.49	10,244.49	-	-	-	-
Buckland,	.	2,209.30	2,209.30	-	-	-	-	2,999.81	2,999.81	-	-	-	-
Chatham,	.	635.22	635.22	-	-	-	-	422.05	422.05	-	-	-	-
East Longmeadow,	.	1,015.50	1,015.50	-	-	-	-	2,469.87	2,469.87	-	-	-	-
Cheshire,	.	511.34	278.62	-	-	232.72	-	1,502.64	1,502.64	-	-	277.79	-
Shelburne,	.	5,068.10	5,068.10	-	-	-	-	4,235.28	4,235.28	-	-	-	-
Newbury,	.	1,119.56	1,119.56	-	-	-	-	164.96	164.96	-	-	-	-

TOWNS UNDER 5,000 POPULATION.

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[illegible]

TABLE VII. — *Cash Balances* — Continued.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1912					CASH AT END OF 1912						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Wellfleet,	\$325.72	\$123.63	-	-	\$202.09	-	\$938.06	\$686.29	-	-	\$251.77	-
Southwick,	1,424.48	990.68	-	-	401.03	\$32.77	992.60	558.80	-	-	401.03	\$32.77
Wenham,	12,124.94	12,124.94	-	-	-	-	9,720.06	9,720.06	-	-	-	-
Charlmont,	817.11	817.11	-	-	-	-	769.43	769.43	-	-	-	-
Berkley,	9.28	9.28	-	-	-	-	67.69	67.69	-	-	-	-
Russell,	1,932.17	1,932.17	-	-	-	-	12,837.57	12,837.57	-	-	-	-
Norfolk,	2,095.14	2,092.32	-	-	2.62	-	4,961.53	4,961.53	-	-	-	-
Ashfield,	817.21	817.21	-	-	-	-	355.20	355.20	-	-	-	-
Becket,	3,435.59	2,727.22	-	-	708.37	-	2,720.38	1,964.75	-	-	755.63	-
Lanesborough,	162.13	121.97	-	-	40.16	-	2,095.85	2,075.51	-	-	20.34	-
Gill,	356.24	356.24	-	-	-	-	412.83	412.83	-	-	-	-
Lynnfield,	4,231.58	4,231.58	-	-	-	-	2,757.12	2,692.42	-	-	64.70	-
Berlin,	1,322.49	1,271.15	-	-	51.34	-	348.56	239.65	-	-	108.91	-
Ashby,	3,589.87	3,582.84	-	-	7.03	-	3,752.77	3,751.24	-	-	1.53	-
Mendon,	35.33	35.33	-	-	-	-	839.65	839.65	-	-	-	-
Enfield,	2,927.82	2,927.82	-	-	-	-	4,020.06	4,020.06	-	-	-	-
Southampton,	2,622.38	1,520.22	-	-	1,102.16	-	181.71	-	-	-	181.71	-
Brimfield,	8,916.79	8,916.79	-	-	-	-	8,139.96	8,139.96	-	-	-	-
Whately,	2,128.58	2,128.58	-	-	-	-	2,478.56	2,478.56	-	-	-	-
Tyngsborough,	2,429.63	2,374.77	-	-	54.86	-	3,986.95	3,904.59	-	-	82.36	-
Princeton,	6,920.59	6,832.58	-	-	88.01	-	6,158.25	6,088.43	-	-	69.82	-
Dover,	2,685.14	2,672.39	-	-	12.75	-	8,928.31	8,855.31	-	-	73.00	-
Royalston,	1,266.78	1,266.78	-	-	-	-	2,770.97	2,770.97	-	-	-	-
Granville,	60.52	60.52	-	-	-	-	1,141.39	1,141.39	-	-	-	-
Bolton,	1,545.48	1,110.48	-	-	435.00	-	2,097.09	1,447.09	-	-	650.00	-
Granby,	1,782.78	1,782.78	-	-	-	-	2,746.48	2,746.48	-	-	-	-
Petersham,	8,888.60	8,888.60	-	-	-	-	8,665.36	8,665.36	-	-	-	-
Bernardston,	2,485.75	2,485.75	-	-	-	-	2,170.73	2,170.73	-	-	-	-
Dana,	4,842.06	4,842.06	-	-	-	-	5,112.75	5,112.75	-	-	-	-
Leverett,	549.39	549.39	-	-	-	-	1,173.22	1,173.22	-	-	-	-
Boxford,	3,405.02	3,405.02	-	-	-	-	674.74	674.74	-	-	-	-
Blandford,	224.05	224.05	-	-	-	-	94.31	94.31	-	-	-	-
Boylston,	1,949.30	1,949.30	-	-	-	-	1,822.82	1,821.82	-	-	1.00	-
Truro,	1,563.68	145.26	-	-	1,418.42	-	988.63	891.66	-	-	96.97	-
Richmond,	912.32	912.32	-	-	-	-	1,694.17	1,694.17	-	-	-	-
Hamden,	805.10	805.10	-	-	-	-	3,494.17	3,494.17	-	-	-	-

TOWNS UNDER 5,000 POPULATION.

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New Salem,	.	.	.	898.42	808.42	-	-	-	115.06	115.06	-
Gunnington,	.	.	.	393.13	393.13	-	-	-	604.08	604.08	-
Brewster,	.	.	.	4,434.80	4,433.51	-	-	-	12,535.78	12,535.78	134.79
Digmont,	.	.	.	1,738.68	1,738.68	-	-	-	1,367.31	1,367.31	-
Burlington,	.	.	.	7,631.90	7,631.90	-	-	-	952.68	952.68	-
Worthington,	.	.	.	1,457.52	1,457.52	-	-	-	2,146.81	2,146.81	-
Sandsfield,	.	.	.	1,767.74	1,767.74	-	-	-	169.82	169.82	-
Plympton,	.	.	.	2,975.77	2,975.77	-	-	-	4,745.66	4,745.66	-
Oakham,	.	.	.	513.12	513.12	-	-	-	263.92	263.92	-
Carlisle,	.	.	.	4,624.69	4,767.20	-	-	-	1,544.52	1,544.52	53.24
Halifax,	.	.	.	1,063.42	1,063.42	-	-	-	100.15	100.15	-
Chesterfield,	.	.	.	4,322.89	4,322.89	-	-	-	4,781.83	4,781.83	-
Eastham,	.	.	.	105.54	105.54	-	-	-	1,558.05	1,558.05	-
Svoyn,	.	.	.	1,732.33	1,732.33	-	-	-	1,566.93	1,566.93	-
Wendell,	.	.	.	669.74	669.74	-	-	-	272.00	272.00	-
Otis,	.	.	.	276.68	276.68	-	-	-	29.10	29.10	-
Warwick,	.	.	.	2,118.27	2,118.27	-	-	-	1,275.38	1,275.38	-
Pelham,	.	.	.	2,484.16	2,484.16	-	-	-	2,802.03	2,802.03	-
Hancock,	.	.	.	1,491.27	1,491.27	-	-	-	972.61	972.61	-
New Braintree,	.	.	.	2,007.64	2,007.64	-	-	-	1,718.22	1,718.22	-
Rowe,	.	.	.	710.11	710.11	-	-	-	1,394.69	1,394.69	-
Greenwich,	.	.	.	1,988.21	1,988.21	-	-	-	2,267.39	2,267.39	-
West Tisbury,	.	.	.	264.82	264.82	-	-	-	443.56	443.56	-
Phillipston,	.	.	.	950.23	899.18	-	-	-	497.70	497.70	56.75
Hawley,	.	.	.	2,341.28	2,341.28	-	-	-	2,399.81	2,399.81	-
Westhampton,	.	.	.	1,851.83	1,802.70	-	-	49.13	1,136.49	1,064.08	71.81
Paxton,	.	.	.	1,194.97	1,194.97	-	-	-	1,972.22	1,972.22	-
Dunstable,	.	.	.	98.24	98.24	-	-	-	92.32	92.32	11.37
Plainfield,	.	.	.	45.31	45.31	-	-	-	216.51	216.51	-
Windor,	.	.	.	1,908.67	1,847.42	-	-	61.25	2,009.89	1,931.14	-
Florida,	.	.	.	301.45	301.45	-	-	-	642.74	642.74	-
Monterey,	.	.	.	3,101.93	2,601.72	-	-	-	3,006.78	2,500.57	506.21
Tyringham,	.	.	.	607.95	607.95	-	-	-	551.26	546.34	-
Leyden,	.	.	.	3,014.13	3,014.13	-	-	-	3,113.32	3,113.32	4.92
Middlefield,	.	.	.	13.99	13.99	-	-	-	247.53	247.53	-
Heath,	.	.	.	933.92	933.92	-	-	-	681.73	681.73	-
Wales,	.	.	.	2,382.70	2,382.70	-	-	-	4,369.61	4,369.61	-
Prescott,	.	.	.	1,872.45	1,872.45	-	-	-	2,359.84	2,359.84	-
Boxborough,	.	.	.	758.68	682.72	-	-	-	125.87	125.87	-
Chilmark,	.	.	.	1,109.46	1,109.46	-	-	-	693.10	693.10	43.31
Goshen,	.	.	.	1,097.85	1,097.85	-	-	-	1,268.74	1,268.74	-
Washington,	.	.	.	2,834.63	2,834.63	-	-	-	2,887.70	2,887.70	-
Allford,	.	.	.	1,422.78	1,422.78	-	-	-	1,300.68	1,300.68	-
Mashpee,	.	.	.	805.93	805.93	-	-	-	120.93	120.93	-

TABLE VII. — *Cash Balances* — Concluded.

	Towns, (Population under 5,000)	CASH AT BEGINNING OF 1912					CASH AT END OF 1912						
		Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
		\$1,777.60	\$1,777.60	—	—	—	—	\$1,791.25	\$1,791.25	—	—	—	—
	Shutesbury,	480.48	480.48	—	—	—	—	350.85	350.85	—	—	—	—
	Monroe,	107.95	107.95	—	—	—	—	60.86	60.86	—	—	—	—
	Peru,	186.77	186.77	—	—	—	—	19.66	19.66	—	—	—	—
	Montgomery,												
	Tolland,	1,309.80	1,309.80	—	—	—	—	—	—	—	—	—	—
	Gay Head,	1,187.32	1,187.32	—	—	—	—	1,051.69	1,051.69	—	—	—	—
	Gosnold,	4,034.84	4,034.84	—	—	—	—	1,585.03	1,585.03	—	—	—	—
	Holland,	3,552.59	3,552.59	—	—	—	—	4,224.15	3,245.75	—	—	—	\$978.40
	Mount Washington,	2,244.13	2,244.13	—	—	—	—	1,652.87	1,619.41	—	—	\$33.46	—
	New Ashford,	1,137.12	1,137.12	—	—	—	—	1,074.26	1,074.26	—	—	—	—
	250 Towns,	\$1,495,457.58	\$1,329,854.79	\$81,604.94	\$915.63	\$32,937.07	\$50,145.15	\$1,574,533.50	\$1,395,109.29	\$49,022.54	\$842.73	\$36,248.77	\$93,310.17

INDEX:
BY CITIES AND TOWNS.

TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables: —

- TABLE I. Summary of Financial Transactions.
 TABLE II. Receipts from General Revenue.
 TABLE III. Receipts from Commercial Revenue.
 TABLE IV. Detail of Departmental Earnings.
 TABLE V. Interest Receipts.
 TABLE VI. Summary of Revenue Receipts.
 TABLE VII. Maintenance of Departments.
 TABLE VIII. Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
BEVERLY,	18, 19	26, 27	28, 29	30-36	37	38
BOSTON,	4, 5	26, 27	28, 29	30-36	37	38
BROCKTON,	10, 11	26, 27	28, 29	30-36	37	38
CAMBRIDGE,	6, 7	26, 27	28, 29	30-36	37	38
CHELSEA,	14, 15	26, 27	28, 29	30-36	37	38
CHICOPPEE,	16, 17	26, 27	28, 29	30-36	37	38
EVERETT,	14, 15	26, 27	28, 29	30-36	37	38
FALL RIVER,	6, 7	26, 27	28, 29	30-36	37	38
FITCHBURG,	12, 13	26, 27	28, 29	30-36	37	38
GLOUCESTER,	16, 17	26, 27	28, 29	30-36	37	38
HAVERHILL,	12, 13	26, 27	28, 29	30-36	37	38
HOLYOKE,	10, 11	26, 27	28, 29	30-36	37	38
LAWRENCE,	8, 9	26, 27	28, 29	30-36	37	38
LOWELL,	6, 7	26, 27	28, 29	30-36	37	38
LYNN,	8, 9	26, 27	28, 29	30-36	37	38
MALDEN,	10, 11	26, 27	28, 29	30-36	37	38
MARLBOROUGH,	20, 21	26, 27	28, 29	30-36	37	38
MEDFORD,	18, 19	26, 27	28, 29	30-36	37	38
MELROSE,	20, 21	26, 27	28, 29	30-36	37	38
NEW BEDFORD,	8, 9	26, 27	28, 29	30-36	37	38
NEWBURYPORT,	20, 21	26, 27	28, 29	30-36	37	38
NEWTON,	12, 13	26, 27	28, 29	30-36	37	38
NORTH ADAMS,	18, 19	26, 27	28, 29	30-36	37	38
NORTHAMPTON,	18, 19	26, 27	28, 29	30-36	37	38
PITTSFIELD,	16, 17	26, 27	28, 29	30-36	37	38
QUINCY,	14, 15	26, 27	28, 29	30-36	37	38
SALEM,	12, 13	26, 27	28, 29	30-36	37	38
SOMERVILLE,	10, 11	26, 27	28, 29	30-36	37	38
SPRINGFIELD,	8, 9	26, 27	28, 29	30-36	37	38
TAUNTON,	14, 15	26, 27	28, 29	30-36	37	38
WALTHAM,	16, 17	26, 27	28, 29	30-36	37	38
WOBURN,	20, 21	26, 27	28, 29	30-36	37	38
WORCESTER,	6, 7	26, 27	28, 29	30-36	37	38

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TABLE IX. Summary of Maintenance.

TABLE X. Interest Payments.

TABLE XI. Outstanding Indebtedness Classified by Character of Obligation — 1912.

TABLE XII. Relation of Indebtedness to Valuation — 1912.

TABLE XIII. Debt Transactions for 1912 Classified by Character of Obligation.

TABLE XIV. Sinking and Loan Fund Payments to the State — 1912.

TABLE XV. Method of Meeting Debt Requirements from Taxation — 1912.

TABLE XVI. Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
41-58	59	60, 61	62	65	66 (line 28)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 10)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 8)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 6)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 2)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 15)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 23)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 11)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 18)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 4)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 14)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 13)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 25)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 27)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 17)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 29)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 21)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 31)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 24)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 1)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 12)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 22)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 9)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 32)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 3)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 5)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 26)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 30)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 20)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 7)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 33)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 19)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 16)	67	68	69	73

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TABLE I. Summary of Financial Transactions.

TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1912.

TABLE III. Relation of Indebtedness to Valuation — 1912.

TABLE IV. Debt Transactions for 1912 Classified by Character of Obligation.

TABLE V. Sinking and Loan Fund Payments to the State — 1912.

TABLE VI. Method of Meeting Debt Requirements from Taxation — 1912.

TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington,	108, 109	121	122 (line 26)	124	125	126	129
Acton,	170, 171	267	275 (line 206)	277	283	286	289
Acushnet,	186, 187	268	274 (line 130)	278	283	285	290
Adams,	84, 85	120	122 (line 48)	123	125	126	128
Agawam,	148, 149	266	273 (line 33)	276	283	284	288
Alford,	254, 255	272	—	282	283	286	293
Amesbury,	90, 91	120	122 (line 6)	123	125	126	128
Amherst,	112, 113	121	122 (line 59)	124	125	126	129
Andover,	88, 89	120	122 (line 35)	124	125	126	128
Arlington,	88, 89	120	122 (line 28)	123	125	126	128
Ashburnham,	172, 173	267	273 (line 29)	278	283	284	289
Ashtby,	222, 223	270	274 (line 153)	280	283	285	292
Ashfield,	218, 219	270	274 (line 118)	280	283	285	292
Ashland,	188, 189	268	273 (line 22)	278	283	285	290
Athol,	94, 95	120	122 (line 1)	123	125	126	128
Attleborough,	80, 81	120	122 (line 5)	123	125	126	128
Auburn,	162, 163	267	274 (line 91)	277	283	284	289
Avon,	174, 175	268	273 (line 21)	278	283	284	289
Ayer,	156, 157	267	273 (line 23)	277	283	284	289
Barnstable,	140, 141	266	274 (line 76)	276	283	284	288
Barre,	152, 153	266	274 (line 105)	277	283	284	288
Becket,	220, 221	269	—	280	283	286	292
Bedford,	204, 205	269	273 (line 15)	279	283	285	291
Belchertown,	174, 175	268	275 (line 171)	278	283	284	289
Bellingham,	186, 187	268	274 (line 77)	278	283	285	290
Belmont,	108, 109	121	122 (line 45)	124	125	126	129
Berkley,	218, 219	270	—	280	283	286	292
Berlin,	222, 223	270	—	280	283	286	292
Bernardston,	228, 229	270	274 (line 136)	280	283	285	292
BillERICA,	156, 157	267	273 (line 16)	277	283	284	289
Blackstone,	106, 107	121	122 (line 68)	124	125	126	129
Blandford,	230, 231	271	274 (line 135)	281	283	285	292
Bolton,	228, 229	270	275 (line 163)	280	283	285	292
Bourne,	160, 161	267	274 (line 145)	277	283	284	289
Boxborough,	252, 253	272	275 (line 201)	282	283	286	293
Boxford,	230, 231	271	—	281	283	286	292
Boyleston,	232, 233	271	273 (line 41)	281	283	286	292
Braintree,	96, 97	121	122 (line 34)	124	125	126	129
Brewster,	234, 235	271	273 (line 50)	281	283	285	293
Bridgewater,	98, 99	121	122 (line 67)	124	125	126	129
Brinfield,	224, 225	270	—	280	283	286	292
Brookfield,	166, 167	267	273 (line 24)	277	283	284	289
Brookline,	78, 79	120	122 (line 60)	123	125	126	128
Buckland,	190, 191	268	273 (line 53)	279	283	285	290
Burlington,	236, 237	271	—	281	283	286	293
Canton,	138, 139	266	273 (line 36)	276	283	284	288
Carlisle,	238, 239	271	274 (line 90)	281	283	286	293
Carver,	188, 189	263	275 (line 198)	278	283	285	290
Charlemont,	216, 217	270	—	280	283	286	292
Charlton,	174, 175	268	275 (line 204)	278	283	286	289
Chatham,	190, 191	268	275 (line 173)	279	283	285	290
Chelmsford,	114, 115	121	122 (line 69)	124	125	126	129
Cheshire,	192, 193	269	274 (line 79)	279	283	285	290
Chester,	198, 199	269	273 (line 34)	279	283	285	291
Chesterfield,	238, 239	271	274 (line 140)	281	283	286	293
Chilmark,	252, 253	272	274 (line 117)	282	283	286	293
Clarksburg,	204, 205	269	273 (line 37)	279	283	285	291
Clinton,	82, 83	120	122 (line 21)	123	125	126	128
Colasset,	158, 159	267	274 (line 138)	277	283	284	289
Colrain,	184, 185	263	275 (line 190)	278	283	285	290
Concord,	102, 103	121	122 (line 11)	124	125	126	129
Conway,	204, 205	269	274 (line 137)	279	283	285	291
Cummington,	234, 235	271	275 (line 199)	281	283	286	293
Dalton,	146, 147	266	—	276	283	286	288
Dana,	230, 231	271	273 (line 65)	281	283	285	292
Danvers,	90, 91	120	122 (line 22)	123	125	126	128
Dartmouth,	140, 141	266	274 (line 94)	276	283	284	288

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dedham,	92, 93	120	122 (line 54)	123	125	126	128
Deerfield,	166, 167	267	275 (line 169)	277	283	284	289
Dennis,	180, 181	268	274 (line 107)	278	283	284	290
Dighton,	164, 165	267	274 (line 103)	277	283	284	289
Douglas,	168, 169	267	273 (line 27)	277	283	286	289
Dover,	226, 227	270	—	280	283	285	292
Dracut,	148, 149	266	274 (line 126)	276	283	284	288
Dudley,	142, 143	266	273 (line 10)	276	283	286	288
Dunstable,	246, 247	271	274 (line 159)	281	283	286	293
Duxbury,	186, 187	268	274 (line 142)	278	283	285	290
East Bridgewater,	148, 149	266	273 (line 30)	276	283	284	288
Eastham,	240, 241	271	—	281	283	286	293
Easthampton,	94, 95	120	122 (line 30)	123	125	126	128
East Longmeadow,	192, 193	269	274 (line 86)	279	283	285	290
Easton,	112, 113	121	122 (line 70)	124	125	126	129
Edgartown,	206, 207	269	275 (line 172)	279	283	285	291
Egremont,	234, 235	271	—	281	283	285	293
Enfield,	222, 223	270	275 (line 192)	280	283	285	292
Erving,	208, 209	269	274 (line 133)	279	283	285	291
Essex,	190, 191	268	273 (line 42)	279	283	285	290
Fairhaven,	112, 113	121	122 (line 44)	124	125	126	129
Falmouth,	150, 151	266	273 (line 59)	277	283	284	288
Florida,	248, 249	271	274 (line 88)	281	283	286	293
Foxborough,	144, 145	266	—	276	283	286	288
Framingham,	84, 85	120	122 (line 18)	123	125	126	128
Franklin,	108, 109	121	122 (line 7)	124	125	126	129
Freetown,	194, 195	269	274 (line 97)	279	283	285	291
Gardner,	82, 83	120	122 (line 15)	123	125	126	128
Gay Head,	258, 259	272	—	282	283	286	294
Georgetown,	178, 179	268	273 (line 62)	278	283	284	290
Gill,	220, 221	270	274 (line 125)	280	283	285	292
Goshen,	254, 255	272	274 (line 109)	282	283	286	293
Gosnold,	258, 259	272	274 (line 124)	282	283	286	294
Grafton,	106, 107	121	122 (line 38)	124	125	126	129
Granby,	228, 229	270	—	280	283	286	292
Granville,	226, 227	270	—	280	283	286	292
Great Barrington,	104, 105	121	122 (line 62)	124	125	126	129
Greenfield,	88, 89	120	122 (line 63)	123	125	126	128
Greenwich,	244, 245	271	275 (line 188)	281	283	286	293
Groton,	168, 169	267	275 (line 182)	277	283	284	289
Groveland,	164, 165	267	273 (line 55)	277	283	284	289
Hadley,	176, 177	268	273 (line 45)	278	283	284	290
Halifax,	238, 239	271	274 (line 98)	281	283	286	293
Hamilton,	182, 183	268	275 (line 176)	278	283	284	290
Hampden,	232, 233	271	—	281	283	286	292
Hancock,	242, 243	271	275 (line 203)	281	283	286	293
Hanover,	164, 165	267	274 (line 114)	277	283	284	289
Hanson,	180, 181	268	275 (line 179)	278	283	284	290
Hardwick,	146, 147	266	274 (line 102)	276	283	284	288
Harvard,	214, 215	270	—	280	283	285	291
Harwich,	172, 173	267	274 (line 115)	278	283	281	289
Hatfield,	176, 177	268	273 (line 48)	278	283	284	290
Hawley,	246, 247	271	274 (line 150)	281	283	286	293
Heath,	250, 251	272	—	281	283	286	293
Hingham,	136, 137	266	274 (line 99)	276	283	284	288
Hinsdale,	210, 211	269	—	279	283	286	291
Holbrook,	154, 155	267	273 (line 11)	277	283	284	289
Holden,	170, 171	267	273 (line 13)	277	283	284	289
Holland,	258, 259	272	273 (line 67)	282	283	286	294
Holliston,	156, 157	267	274 (line 148)	277	283	284	289
Hopedale,	168, 169	267	275 (line 196)	277	283	286	289
Hopkinton,	160, 161	267	273 (line 46)	277	283	284	289
Hubbardston,	214, 215	270	273 (line 72)	280	283	285	291
Hudson,	102, 103	121	122 (line 3)	124	125	126	129
Hull,	172, 173	267	274 (line 87)	278	283	284	289
Huntington,	194, 195	269	274 (line 119)	279	283	285	291
Ipswich,	106, 107	121	122 (line 27)	124	125	126	129
Kingston,	162, 163	267	273 (line 66)	277	283	284	289
Lakeville,	208, 209	269	273 (line 71)	279	283	285	291
Lancaster,	160, 161	267	274 (line 156)	277	283	284	289
Lanesborough,	220, 221	270	273 (line 70)	280	283	285	292
Lee,	144, 145	266	274 (line 80)	276	283	286	288
Leicester,	150, 151	266	273 (line 69)	277	283	284	288
Lenox,	152, 153	266	273 (line 63)	277	283	284	288
Leominster,	80, 81	120	122 (line 39)	123	125	126	128
Leverett,	230, 231	271	—	281	283	286	292
Lexington,	136, 137	266	273 (line 17)	276	283	284	288
Leyden,	250, 251	272	274 (line 149)	281	283	286	293
Lincoln,	206, 207	269	273 (line 55)	279	283	285	291
Littleton,	204, 205	269	273 (line 1)	279	283	285	291
Longmeadow,	212, 213	270	273 (line 20)	280	283	285	291
Ludlow,	136, 137	266	274 (line 95)	276	283	284	288
Lunenburg,	198, 199	269	275 (line 205)	279	283	286	291
Lynnfield,	220, 221	270	275 (line 166)	280	283	285	292
Manchester,	158, 159	267	274 (line 116)	277	283	284	289

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Mansfield,	110, 111	121	122 (line 29)	124	125	126	129
Marblehead,	93, 99	121	122 (line 41)	124	125	126	129
Marion,	194, 195	269	273 (line 40)	279	283	285	291
Marshfield,	184, 185	268	274 (line 131)	278	283	285	290
Mashpee,	254, 255	272	273 (line 47)	282	283	286	293
Mattapoisett,	202, 203	269	2 5 (line 193)	279	283	285	291
Maynard,	102, 103	121	122 (line 57)	124	125	126	129
Medfield,	148, 149	266	275 (line 162)	276	283	284	288
Medway,	153, 159	267	273 (line 3)	277	283	284	289
Mendon,	222, 223	270	273 (line 73)	280	283	285	292
Merrimac,	168, 169	267	273 (line 2)	277	283	284	289
Methuen,	86, 87	120	122 (line 24)	123	125	126	129
Middleborough,	96, 97	121	122 (line 50)	124	125	126	129
Middlefield,	250, 251	272	-	281	283	286	293
Middleton,	208, 209	269	274 (line 108)	279	283	286	291
Milford,	82, 83	120	122 (line 42)	123	125	126	128
Millbury,	138, 139	266	274 (line 96)	276	283	284	288
Millis,	196, 197	269	273 (line 28)	279	283	285	291
Milton,	98, 99	121	122 (line 61)	124	125	126	129
Monroe,	256, 257	272	274 (line 158)	282	283	286	294
Monson,	138, 139	266	273 (line 54)	276	283	284	288
Montague,	100, 101	121	122 (line 65)	124	125	126	129
Monterey,	248, 249	271	275 (line 104)	281	283	286	293
Montgomery,	256, 257	272	274 (line 110)	282	283	286	294
Mount Washington,	200, 261	272	-	282	283	286	294
Nahant,	206, 207	269	274 (line 121)	279	283	285	291
Nantucket,	152, 153	266	274 (line 100)	277	283	284	288
Natick,	90, 91	120	122 (line 2)	123	125	126	128
Needham,	112, 113	121	122 (line 23)	124	125	126	129
New Ashford,	260, 261	272	273 (line 51)	282	283	286	294
New Braintree,	242, 243	271	275 (line 184)	281	283	286	293
Newbury,	162, 163	269	274 (line 122)	279	283	285	290
New Marlborough,	210, 211	269	274 (line 122)	279	283	285	291
New Salem,	234, 235	271	275 (line 200)	281	283	285	293
Norfolk,	218, 219	270	275 (line 185)	280	283	285	292
North Andover,	108, 109	121	122 (line 37)	124	125	126	129
North Attleborough,	90, 91	120	122 (line 14)	123	125	126	128
Northborough,	186, 187	268	275 (line 187)	278	283	285	290
Northbridge,	92, 93	120	122 (line 50)	123	125	126	128
North Brookfield,	152, 153	266	273 (line 32)	277	283	284	288
Northfield,	190, 191	268	273 (line 35)	279	283	285	290
North Reading,	214, 215	270	274 (line 152)	280	283	286	291
Norton,	158, 159	267	274 (line 82)	277	283	284	289
Norwell,	196, 197	269	275 (line 175)	279	283	286	291
Norwood,	96, 97	121	122 (line 47)	124	125	126	129
Oak Bluffs,	212, 213	270	274 (line 147)	280	283	285	291
Oakham,	238, 239	271	275 (line 194)	281	283	286	293
Orange,	110, 111	121	122 (line 32)	124	125	126	129
Orleans,	212, 213	270	274 (line 152)	280	283	285	291
Otis,	240, 241	271	275 (line 43)	281	283	286	293
Oxford,	150, 151	266	273 (line 43)	277	283	284	288
Palmer,	94, 95	120	122 (line 46)	123	125	126	128
Paxton,	246, 247	271	275 (line 180)	281	283	286	293
Peabody,	82, 83	120	122 (line 8)	123	125	126	128
Pelham,	242, 243	271	275 (line 178)	281	283	286	293
Pembroke,	200, 201	269	275 (line 183)	279	283	286	291
Pepperell,	154, 155	267	273 (line 6)	277	283	284	289
Peru,	256, 257	272	275 (line 160)	282	283	286	294
Petersham,	228, 229	270	-	280	283	286	292
Phillipston,	244, 245	271	275 (line 170)	281	283	286	293
Plainfield,	245, 249	271	274 (line 113)	281	283	286	293
Plainville,	198, 199	269	273 (line 8)	279	283	285	291
Plymouth,	86, 87	120	122 (line 52)	123	125	126	128
Plympton,	236, 237	271	275 (line 168)	281	283	286	293
Prescott,	252, 253	272	-	282	283	286	293
Princeton,	226, 227	270	275 (line 167)	280	283	285	292
Provincetown,	140, 141	266	273 (line 14)	276	283	284	288
Randolph,	142, 143	266	273 (line 19)	276	283	284	288
Raynham,	184, 185	268	-	278	283	286	290
Reading,	104, 105	121	122 (line 12)	124	125	126	129
Rehoboth,	176, 177	268	-	278	283	286	290
Revere,	80, 81	120	122 (line 16)	123	125	126	128
Richmond,	232, 233	271	274 (line 106)	281	283	285	292
Rochester,	212, 213	270	-	280	283	286	291
Rockland,	100, 101	121	122 (line 43)	124	125	126	129
Rockport,	142, 143	266	273 (line 31)	276	283	284	288
Rowe,	244, 245	271	274 (line 127)	281	283	286	293
Rowley,	198, 199	269	274 (line 101)	279	283	285	291
Royalston,	226, 227	270	-	280	283	285	292
Russell,	218, 219	270	273 (line 4)	280	283	285	292
Rutland,	182, 183	268	273 (line 12)	278	283	285	290
Salisbury,	188, 189	268	274 (line 151)	278	283	285	290
Sandisfield,	236, 237	271	274 (line 111)	281	283	286	293
Sandwich,	188, 189	268	274 (line 85)	278	283	285	290
Saugus,	96, 97	121	122 (line 40)	124	125	126	129

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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Savoy,	240, 241	271	-	281	283	286	293
Scituate,	160, 161	267	274 (line 81)	277	283	284	289
Seekonk,	162, 163	267	274 (line 143)	277	283	284	289
Sharon,	164, 165	267	273 (line 44)	277	283	284	289
Sheffield,	180, 181	268	275 (line 197)	278	283	286	290
Shelburne,	192, 193	269	274 (line 157)	279	283	285	290
Sherborn,	196, 197	269	273 (line 75)	279	283	285	291
Shirley,	170, 171	267	274 (line 141)	277	283	284	289
Shrewsbury,	178, 179	268	274 (line 84)	278	283	284	290
Shutesbury,	256, 257	272	-	282	283	286	294
Somerset,	156, 157	267	275 (line 165)	277	283	284	289
Southampton,	224, 225	270	273 (line 52)	280	283	285	292
Southborough,	182, 183	268	273 (line 55)	278	283	284	290
Southbridge,	86, 87	120	122 (line 58)	123	125	126	128
South Hadley,	136, 137	266	274 (line 104)	276	283	284	288
Southwick,	216, 217	270	275 (line 174)	280	283	285	292
Spencer,	102, 103	121	122 (line 64)	124	125	126	129
Sterling,	200, 201	269	273 (line 74)	279	283	285	291
Stockbridge,	178, 179	268	273 (line 57)	278	283	284	290
Stoneham,	100, 101	121	122 (line 19)	124	125	126	129
Stoughton,	104, 105	121	122 (line 4)	124	125	126	129
Stow,	210, 211	269	274 (line 78)	279	283	285	291
Sturbridge,	178, 179	268	275 (line 189)	278	283	284	290
Sudbury,	210, 211	269	273 (line 56)	279	283	285	291
Sunderland,	214, 215	270	274 (line 154)	280	283	285	291
Sutton,	150, 151	266	274 (line 112)	277	283	284	288
Swampscott,	104, 105	121	122 (line 10)	124	125	126	129
Swansea,	176, 177	268	274 (line 146)	278	283	284	290
Templeton,	144, 145	266	273 (line 64)	276	283	284	288
Tewksbury,	146, 147	266	-	276	283	284	288
Tisbury,	206, 207	269	273 (line 7)	279	283	285	291
Tolland,	258, 259	272	-	282	283	286	294
Topsfield,	208, 209	269	-	279	283	285	291
Townsend,	182, 183	268	275 (line 181)	278	283	284	290
Truro,	232, 233	271	275 (line 177)	281	283	285	292
Tyngsborough,	224, 225	270	275 (line 186)	280	283	285	292
Tyringham,	250, 251	272	274 (line 134)	281	283	286	293
Upton,	174, 175	268	274 (line 120)	278	283	284	289
Uxbridge,	140, 141	266	273 (line 26)	276	283	284	288
Wakefield,	88, 89	120	122 (line 9)	123	125	126	128
Wales,	252, 253	272	-	282	283	286	293
Walpole,	138, 139	266	273 (line 39)	276	283	284	288
Ware,	94, 95	120	122 (line 58)	123	125	126	128
Wareham,	144, 145	266	274 (line 139)	276	283	284	288
Warren,	142, 143	266	274 (line 128)	276	283	284	288
Warwick,	242, 243	271	-	281	283	286	293
Washington,	254, 255	272	-	282	283	286	293
Watertown,	84, 85	120	122 (line 17)	123	125	126	128
Wayland,	166, 167	267	274 (line 83)	277	283	284	289
Webster,	86, 87	120	122 (line 66)	123	125	126	128
Wellesley,	110, 111	121	122 (line 53)	124	125	126	129
Wellfleet,	216, 217	270	273 (line 68)	280	283	285	292
Wendell,	240, 241	271	-	281	283	286	293
Wenham,	216, 217	270	275 (line 191)	280	283	285	292
Westborough,	110, 111	121	122 (line 25)	124	125	126	129
West Boylston,	202, 203	269	273 (line 49)	279	283	285	291
West Bridgewater,	166, 167	267	273 (line 5)	277	283	284	289
West Brookfield,	200, 201	269	274 (line 144)	279	283	285	291
Westfield,	80, 81	120	122 (line 31)	123	125	126	128
Westford,	154, 155	267	274 (line 129)	277	283	284	289
Westhampton,	246, 247	271	-	281	283	286	293
Westminster,	200, 201	269	273 (line 38)	279	283	286	291
West Newbury,	194, 195	269	273 (line 61)	278	283	285	291
Weston,	172, 173	267	-	278	283	284	289
Westport,	154, 155	267	273 (line 60)	277	283	284	289
West Springfield,	92, 93	120	122 (line 13)	123	125	126	128
West Stockbridge,	202, 203	269	-	279	283	285	291
West Tisbury,	244, 245	271	-	281	283	286	293
Westwood,	202, 203	269	274 (line 132)	279	283	285	291
Weymouth,	84, 85	120	122 (line 49)	123	125	126	128
Whately,	224, 225	270	274 (line 89)	280	283	285	292
Whitman,	100, 101	121	122 (line 33)	124	125	126	129
Williamham,	162, 163	267	275 (line 195)	277	283	286	290
Williamsburg,	170, 171	267	273 (line 18)	277	283	284	289
Williamstown,	146, 147	266	274 (line 155)	276	283	284	288
Wilmington,	150, 181	268	275 (line 202)	278	283	284	290
Winchendon,	106, 107	121	122 (line 51)	124	125	126	129
Winchester,	92, 93	120	122 (line 36)	123	125	126	128
Windsor,	248, 249	271	-	281	283	286	293
Winthrop,	88, 89	120	122 (line 20)	123	125	126	128
Worthington,	236, 237	271	-	281	283	286	293
Wrentham,	184, 185	268	273 (line 9)	278	283	285	290
Yarmouth,	196, 197	269	274 (line 123)	279	283	285	291



